

SELECTMEN'S REPORT

The weather in 2023 tested the tenacity of even the hardiest of our New England natives. Storms left us in the dark for several days when snow toppled trees all around town. Then heavy rain in July washed out culverts, roads, and threatened homes and dams as water filled the river and ponds to capacity. We are grateful to the road crew who worked diligently throughout these storms to keep our residents safe and damage to a minimum.

The safety and care of our Westmoreland neighbors is incredibly important to us and after weighing the options for the best rescue provider for our town we decided to contract services through Cheshire County EMS (CCEMS). Although there has been some negative publicity, the transition to CCEMS could not have been smoother. The substation at Maplewood allows for fast response, and we have received multiple compliments regarding the professionalism and caring service that is being provided. We look forward to continuing with CCEMS.

The center of town has been a hub of activity this year. The new veteran's monument and sidewalk on the common took shape over the summer as a result of the research and fundraising efforts of Jo Ann La Barre and Jodi Scanlan. A beautiful Gazebo was also added to the common thanks to the fundraising efforts of Cathy Watson at the Barn and Thistle. The new fire station now houses the town's fire and rescue trucks which could not have happened without the countless volunteer hours given by Chief Harry Nelson and the fire station committee along with architects, contractors, and our town's representative, Steve Horton. Our town clock master, Bill Fletcher, headed up the restoration project of the Town Hall clock which was returned home professionally restored and now keeps time as it resides on the second floor in a protective cabinet. The Town Hall benefited from a new HVAC system installed using grant money and the upstairs now has heat! There are more exciting things to come for the Town Hall as the town received a LCHIP Grant of \$128,800 and a Moose Plate Grant of \$20,000 towards a sprinkler system and restoration.

Blending old and new continued to be a theme throughout 2023. Old Home Days was brought back with events for old and young including an eclectic parade featuring everything from tractors to firetrucks. The Town's oldest resident, Hilda Fish, was driven in a classic car followed by some of our younger residents on scooters and go karts. As we celebrated our roots, the Westmoreland Community Power Coalition began their quest to save residents money on electric bills in the future. The future of the historic River Road Bridge may one day improve as well as it was officially placed on the NHDOT 10-year list which will open the possibility for grant funding that could help the Town with the cost of much needed improvements.

We would like to thank all who serve on boards, committees, and commissions as well as all the other residents who volunteer hours of their time to make our community a wonderful place to live.

Finally, we would like to take the time to reflect on the friends and neighbors we lost in 2023 including those who served the Town.



R. Marshall Patmos
Conservation Commission
1990 - 2023



Steven F. Houle
Planning Board
2013 - 2018

Selectmen - Frank Reeder, Bill McGahie, John Snowdon

WESTMORELAND GOVERNMENT DIRECTORY

Department	Phone	Address	Contact
Board of Selectmen	603-399-4471 admin@westmorelandnh.com	Selectmen's Office 780 Route 63, PO Box 55 Westmoreland, NH 03467	Town Administrator Jodi Scanlan
Building Inspector	603-260-0215	Selectmen's Office 780 Route 63, PO Box 55 Westmoreland, NH 03467	Larry Muchmore
Cemetery Committee	603-399-9028	Selectmen's Office 780 Route 63, PO Box 55 Westmoreland, NH 03467	Jo Ann LaBarre
Conservation Commission	603-399-4192	Selectmen's Office 780 Route 63, PO Box 55 Westmoreland, NH 03467	Chairman Perry Sawyer
Emergency Management	603-399-7272	Selectmen's Office 780 Route 63, PO Box 55 Westmoreland, NH 03467	Director Tom Finnegan
Fire & Rescue	603-399-9993	Fire Station 772 Route 63 Westmoreland, NH 03467	Fire Chief Harry Nelson
Forest Fire Warden	603-399-9070	Selectmen's Office 780 Route 63, PO Box 55 Westmoreland, NH 03467	Warden Ed Johnson
Highway Department	603-399-4802	Highway Garage 23 McAdam Road Westmoreland, NH 03467	Road Agent Dave Poklemba
Planning Board	603-399-4442 westmorelandpb@gmail.com	Selectmen's Office 780 Route 63, PO Box 55 Westmoreland, NH 03467	Chairman Lauren Bressett Clerk Kristen Riley
Public Library	603-439-7203 603-399-7750	Westmoreland Library 35 South Village Road Westmoreland, NH 03467	Director Sarah Dupeyron
Recycling Center	603-352-8518	Recycling Center 725Route 63 Westmoreland, NH 03467	Supervisor Ron Fish
Tax Collector	603-399-7211 collector@westmorelannh.com	Selectmen's Office 780 Route 63, PO Box 55 Westmoreland, NH 03467	Melissa Bonito Deputy-Frank Riley
Town Clerk	603-399-7211 clerk@westmorelandnh.com	Selectmen's Office 780 Route 63, PO Box 55 Westmoreland, NH 03467	Clerk – Vicki Reeder Deputy-Frank Riley
Zoning Administrator	603-399-7022	Selectmen's Office 780 Route 63, PO Box 55 Westmoreland, NH 03467	Laurie Burt
Zoning Board	603-399-4832 zbaclerk03467@gmail.com 603-399-7211	Selectmen's Office 780 Route 63, PO Box 55 Westmoreland, NH 03467	Chairman Peter Remy Clerk Kaelyn Willette

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TOWN OFFICIALS

SELECTMEN

Frank Reeder-Chairman, Bill McGahie, John Snowdon

TOWN ADMINISTRATOR

Jodi Scanlan

ADMINISTRATIVE ASSISTANT

Kaelyn Willette

TREASURER

Jo Ann LaBarre

DEPUTY TREASURER

Clayton Stalker

TOWN CLERK

Vicki Reeder

TAX COLLECTOR

Melissa Bonito

DEPUTY TOWN CLERK

Frank Riley

DEPUTY TAX COLLECTOR

Frank Riley

ZONING ADMINISTRATOR

Laurie Burt

BUILDING INSPECTOR

Larry Muchmore

ROAD AGENT

David Poklemba

FIRE CHIEF

Harry Nelson

FOREST FIRE WARDEN

Ed Johnson

DEPUTY FIRE CHIEF

Graham Gitchell

CUSTODIAN

Bruce Uhas

RECYCLING CENTER SUPERVISOR

Ron Fish

MODERATOR

Peter Hills

ASSESSOR

M&N Assessing

AUDITOR

Plodzik & Sanderson, PA

LIBRARY DIRECTOR

Sarah Dupeyron

HEALTH OFFICER

Scott Talbot

OVERSEER OF PUBLIC WELFARE

Elaine Moore

CONSERVATION COMMISSION

Perry Sawyer-Chairman, Stuart Adams, April Ferguson,
Jeanette Hubert, John Lounsbury, Jean Rudolph
Alternates- Alisha Powell, Richard Schmidt

PLANNING BOARD

Lauren Bressett-Chairman, Bruce Smith –Vice-Chairman,
Liana Capra, Alison Fissette, Kristen Riley, John Snowdon,
Tim Thompson, Alternates – Larry Siegel, John Stronk
Clerk – Kristen Riley

ZONING BOARD OF ADJUSTMENT

Peter Remy-Chairman, Alan Bell-Vice-Chairman, Brian Merry,
Ernie Perham, Nancy Ranson, Alternates–John Harris, Mark Terry
Clerk – Kaelyn Willette

EMERGENCY MANAGEMENT

Thomas Finnegan-Director
Deputy Directors-William Chase & Scott Talbot

SUPERVISORS OF THE CHECKLIST

Rachel Bartlett, Laurie Burt, Dawn Lincoln

BRIGGS FUND COMMITTEE

Tim Thompson, William Franzen

TRUSTEES OF THE TRUST FUNDS

Thomas Bates, William Franzen, Tim Thompson

BUDGET COMMITTEE

Susan Finnegan-Chairman, William Chase, Christine
Abdelnour-McKenna, Kevin Powell, Frank Reeder

CEMETERY TRUSTEES

Jo Ann LaBarre, Robert Moore, Jodi Scanlan

COMMUNITY POWER COMMITTEE

Mark Terry-Chairman, Kathy Cox, Terry Cox, Scott Talbot

TRUSTEES OF THE LIBRARY

Stephen Breck, Kathy Cox, Susie Harris, Jan Hurley, Louise Slayton

OLD HOME DAYS COMMITTEE

Elaine Moore, Theresa Russell, Rosemarie Semaski

PARK HILL MEETING HOUSE & HISTORICAL SOCIETY

Sharon Combs-Farr-Director, Patti Seymour-Director, Sally Albrecht,
Walter Carroll, John Harris, Jan Hurley, Deb Stavseth, Kristen Warner

RECREATION COMMISSION

Susan Harris-Chairman, Alan Bell, David Bressett, Kevin Hildreth,
Nancy Hillier, Jason Simino

RECYCLING & SOLID WASTE COMMITTEE

Rachel Bartlett, Hailey Mackey, David Poklemba, Jean Prior

WANTASKTIQUET REGION RIVER SUBCOMMITTEE

Westmoreland Member: Perry Sawyer

CONNECTICUT RIVER JOINT COMMITTEE

Westmoreland Member: Robert Harcke

SOUTHWEST REGION PLANNING COMMISSION

Westmoreland Commissioner: John Snowdon

TOWN WARRANT
THE STATE OF NEW HAMPSHIRE
THE POLLS WILL OPEN FROM 11:00AM TO 7:00PM

To the Inhabitants of the Town of WESTMORELAND in the County of CHESHIRE in said State qualified to vote in town affairs: You are hereby notified to meet at the Westmoreland Town Hall in said Westmoreland on Tuesday, March 12, 2024 at 11:00am, to act upon the following subjects:

- Article 1 To choose all necessary Town Officers for the ensuing year.
- Article 2 To see if the voters will approve Ordinance changes as proposed by the Planning Board.

Following the counting of ballots, the annual meeting will take place at 7:00pm on Wednesday, March 13, 2024 at the Westmoreland School. The balance of the Articles will be acted on at that time.

- Article 3 To hear the reports of Agents and Auditors and take any action relative hereto.
- Article 4 To see if the town will vote to raise and appropriate the Budget Committee recommended sum of \$1,743,919 for general municipal operations. The Selectmen recommend this Article. This Article does not include special or individual articles addressed separately. Majority vote required
- *Article 5 To see if the town will raise and appropriate the sum of \$137,463 to be added to the Bridge Reconstruction Capital Reserve Fund previously established. This sum to come from fund balance. No amount to be raised from taxation. Both the Selectboard and Budget Committee recommend this article. Majority vote required.
- Article 6 To see if the Town will vote to raise and appropriate the sum of \$127,000 to purchase a generator for the fire station and to authorize the use of \$53,551 of that total to be withdrawn from the December 31st fund balance for this purpose. This \$53,551 represents the interest earned on bond proceeds that were transferred to the general fund on or before December 31. The remaining \$73,449 to be raised from grant funds. No amount to be raised from taxation. Both the Selectboard and Budget Committee recommend this article. Majority vote required.
- *Article 7 To see if the town will raise and appropriate the sum of \$104,000 to be added to the Highway Equipment Capital Reserve Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation. Both the Selectboard and Budget Committee recommend this article. Majority vote required.
- Article 8 To see if the town will vote to raise and appropriate the sum of \$167,750 for the purpose of purchasing a loader for the Highway Department. \$104,000 of this total to come from Highway Equipment Capital Reserve and the remaining \$63,750 to come from State Highway Block Grants received. No amount to be raised from taxation. Vote is contingent of the passing of Article 6. Both the Selectboard and Budget Committee recommend this article. Majority vote required.
- *Article 9 To see if the Town will raise and appropriate the sum of \$30,000 to be added to the Town Hall Repairs Capital Reserve Fund previously established. Both the Selectboard and Budget Committee recommend this article. Majority vote required.
- Article 10 To see if the Town will raise and appropriate the sum of \$25,563 to inventory town owned and maintained stormwater and stream crossing structures of the Class V highways. \$16,607 to come from grant funds to be received. \$8,956 to be raised from taxation. Both the Selectboard and Budget Committee recommend this article. Majority vote required.

*Special Article per RSA 32:3,VI (d) &/or RSA 32:7VI

- Article 11 To see if the Town will raise and appropriate the sum of \$17,775 to paint the back and southside exterior walls of the Town Hall. Both the Selectboard and Budget Committee recommend this article. Majority vote required.
- *Article 12 To see if the Town will raise and appropriate the sum of \$15,000 to be added to the Grant Matching Expendable Trust Fund previously established. Both the Selectboard and Budget Committee recommend this article. Majority vote required.
- *Article 13 To see if the Town will raise and appropriate the sum of \$10,000 to be added to the Fire Equipment Capital Reserve previously established. Both the Selectboard and Budget Committee recommend this article. Majority vote required.
- *Article 14 To see if the Town will raise and appropriate the sum of \$10,000 to be added to the Highway Equipment Capital Reserve previously established. Both the Selectboard and Budget Committee recommend this article. Majority vote required.
- *Article 15 To see if the Town will raise and appropriate the sum of \$9370 to be added to the Fire Equipment Capital Reserve previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation. Both the Selectboard and Budget Committee recommend this article. Majority vote required.
- Article 16 To see if the Town will raise and appropriate the sum of \$8148 to convert Tax Maps to Digital Format. Both the Selectboard and Budget Committee recommend this article. Majority vote required.
- Article 17 To see if the Town will raise and appropriate the sum of \$6,479 requested by Library for new fire alarm system. Both the Selectboard and Budget Committee recommend this article. Majority vote required.
- Article 18 To see what disposition the Town will vote to make the income from the Jotham Lord Fund. This money \$93 is included in the proposed operating budget. Majority vote required.
- Article 19 Shall the town modify the Veteran's Tax Credit in accordance with RSA 72:28,II and the All Veteran's Credit in accordance with RSA 72:28-b from current tax credit of \$200 per year to \$500 per year. Majority vote required.
- Article 20 Shall the town modify the provisions of RSA 72:35 for an optional tax credit for a Service-Connected Total Disability from the current tax credit of \$1400 per year to \$2,000 per year on a residential property. Majority vote required.
- Article 21 Shall the town modify the provisions of RSA 72:61-64 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying solar energy system equipment under these statues. Majority vote required.
- Article 22 To transact any other business that may legally come before this meeting

Given under our hand this 20th day of February in the year of our Lord two thousand and twenty-four.

Selectmen of Westmoreland

Frank Reeder, Chairman

John Snowdon

William McGahie

2024 BUDGET - EXPENSES

		Budget 2023	Actuals 2023	Selectmen Budget 2024	Budget Comm Budget 2024
01E · GENERAL GOVERNMENT					
4130	Executive	94,211	93,876	100,624	100,624
4140	Election & Registration	45,125	42,043	50,791	50,791
4150	Financial Administration	61,200	60,606	65,621	65,621
4153	Legal	10,000	4,846	10,000	10,000
4155	Personnel Administration	143,678	121,735	131,715	131,715
4191	Planning & Zoning	5,294	3,612	7,690	7,690
4194	General Gov't Building	34,646	33,047	35,035	35,035
4195	Cemeteries	13,000	13,887	15,740	15,740
4196	Insurance not Allocated	13,541	14,380	17,561	17,561
02E · PUBLIC SAFETY					
4210	Police	1	0	1	1
4215	Ambulance	8,000	19,576	9,520	9,520
4220	Fire & Rescue	46,529	46,187	49,345	49,345
4240	Building/Zoning Administration	3,300	2,956	4,000	4,000
4290	Emergency Management	3,290	737	4,200	4,200
4299	Mutual Aid	25,368	25,368	26,256	26,256
03E · HIGHWAYS AND STREETS					
4311	Highway Administration	200,105	176,678	197,397	197,397
4312	Highways & Streets	519,107	510,374	521,918	521,918
4316	Street Lighting	4,000	3,839	4,000	4,000
04E · SANITATION					
4324	Solid Waste & Recycling	107,649	106,264	113,391	113,391
06E · HEALTH					
4411	Health Officer	240	200	240	240
4414	Animal Control	200	45	200	200
4415	Agencies & Services	5,000	5,000	5,000	5,000
07E · WELFARE					
4441	Welfare Officer	240	200	240	240
4442	Direct Assistance	3,250	0	1,000	1,000
08E · CULTURE AND RECREATION					
4520	Parks & Recreation	2,500	2,375	1,800	1,800
4550	Library	41,332	41,332	41,838	41,838
4583	Patriotic Purposes	800	780	800	800
09E · CONSERVATION					
4611	Commission	600	444	870	870
12E · DEBT SERVICE					
4711	Principal - Grader	31,742	31,742	32,936	32,936
4711	Principal - Broadband	60,000	60,000	60,000	60,000
4711	Principal - Fire Station	109,700	109,700	109,700	109,700
4721	Long-Term Interest	141,692	141,692	124,489	124,489
4723	Tan Interest	1	0	1	1
TOTAL OPERATING BUDGET		1,735,252	1,671,521	1,743,919	1,743,919

2024 Budget, continued

		Budget 2023	Actuals 2023	Selectmen Budget 2024	Budget Comm Budget 2024
13E · CAPITAL OUTLAY					
4902 – MACHINERY, VEHICLES & EQUIPMENT					
	Loader			167,750	167,750
4903 - BUILDINGS					
	Fire Station Generator			127,000	127,000
	Paint Exterior Walls			17,775	17,775
	Library Alarm System			6,479	6,479
4909 - OTHER IMPROVEMENTS					
	Veterans' Memorial Plaques	20,000	19650		
	Culverts Inventory			25,563	25,563
	Digital Map Conversion			8,148	8,148

14E · INTERFUND TRANSFERS OUT					
4915 · TRANSFER TO CAPITAL RESERVE					
	Bridge Reconstruction Capital Reserve			137,463	137,463
	Highway Equipment Capital Reserve			104,000	104,000
	Town Hall Repairs Capital Reserve	30,000	30,000	30,000	30,000
	Fire Equipment Capital Reserve	10,000	10,000	10,000	10,000
	Highway Equipment Capital Reserve	10,000	10,000	10,000	10,000
	Grant Matching Expendable Fund	10,000	10,000	15,000	15,000
	Fire Equipment Capital Reserve			9,370	9,370
	Emergency Management Fund	1,500	1,500		
	TOTAL WARRANT ARTICLES	\$81,500	\$81,150	\$668,548	\$668,548
	TOTAL EXPENSES	\$1,816,752	\$1,752,671	\$2,412,467	\$2,412,467
	LESS AMOUNT OF ESTIMATED REVENUE	\$1,007,343	1,021,617	\$1,491,100	\$1,491,100
	AMOUNT OF TAXES TO BE RAISED	\$809,034		\$921,367	\$921,367
	(Exclusive of School & County Taxes)				

Tax Impact on \$200,000 home = \$200.00

Estimated Tax Impact for additions/deletions to the budget		
Local Assessed Valuation: \$201,931,559 (2023)		
<u>Addition/Deletion</u>	<u>Tax Rate Impact</u>	<u>\$200,000 Home</u>
\$2.019	\$0.01	\$2
\$20.019	\$0.10	\$20
\$201,931	\$1.00	\$200

2024 BUDGET - REVENUE

		Anticipated Revenue 2023	Actual Revenue 2023	Selectmen's Estimated Revenue 2024	Budget Comm Estimated Revenue 2024
	TAXES				
3120	Land Use Change Tax	7,000	6,250	6,000	6,000
3185	Yield Taxes	20,000	21,016	16,000	16,000
3187	Excavation Tax	750	749	750	750
3190	Interest & Penalties-Taxes	18,000	17,790	18,000	18,000
	LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits	825	865	825	825
3220	Motor Vehicle Permit Fees	409,575	412,738	413,100	413,100
3230	Building/Zoning Permits	2,750	2,936	2,800	2,800
3290	Other Licenses, Permits & Fees	114,045	115,415	115,345	115,345
	FROM STATE				
3352	Rooms & Meals	159,690	159,690	159,000	159,000
3353	Highway Block Grant	83,336	83,325	147,075	147,075
3356	Forest Land Reimbursement	73	73	70	70
3359	State Revenue	411	4,411	11	11
	FROM OTHER GOVERNMENTS				
3379	FEMA		0	16,402	16,402
	CHARGES FOR SERVICES				
3401	Income from Departments	800	1,558	1,500	1,500
3501	Sale of Town-Owned Equipment	0	0	1,559	1,559
	MISCELLANEOUS REVENUES				
3502	Interest	72,900	76,400	30,000	30,000
3503	Rent of Property	7,600	7,625	7,600	7,600
3504	Fines & Forfeits	50	590	1,650	1,650
3506	Dividends & Reimbursements	1,840	1,840	0	0
3508	Contributions & Donations	1,500	1,500		
3509	Revenues from Misc Sources	455	532	90,466	90,466
	INTERFUND TRANSFERS				
3915	From Capital Reserve Funds		9,370	104,000	104,000
3916	Trust Funds	2,943	2,943	4,563	4,563
	OTHER FINANCING SOURCES				
3934	Proceeds from Long-Term Bond			53,551	53,551
9998	Amount Voted from Fund Balance			250,833	250,833
9999	Fund Balance to Reduce Taxes	100,000	100,000	50,000	50,000
TOTAL REVENUES & CREDITS		\$1,007,343	\$1,021,617	\$1,491,100	\$1,491,100

TOWN MEETING - MINUTES

TOWN OF WESTMORELAND, NEW HAMPSHIRE MARCH 17 and 28, 2023

The annual Town Elections were held on March 28, 2023. They were originally scheduled for Tuesday, March 14 but were postponed due to a nor'easter in the area, resulting in highly dangerous driving conditions. Elections were called to order at 11:00 pm by Moderator Pro Tempore Jodi Scanlan. Article 1 was read, reflecting the Town Officials for the coming year. Article 2 was then read for registered voters to consider. Polls were declared closed at 7:00 pm by Moderator Pro Tempore Scanlan. The remaining Articles were discussed during the Town Meeting.

Article 1 To choose all necessary Town Officers for the ensuing year. 183 votes were cast of the registered 1177 voters, for a turnout rate of 16%. The results were as follows:

Town Ballot				School Ballot	
Selectman (3 years)		Trustee of the Trust Funds (3 years)		School Board (2 positions)	
Bill McGahie	150	Cecile Goff	161	Madelynn Cassin	144
Treasurer (1 year)		Briggs Committee (1 year, 2 positions)		Write-in: Kevin Powell	57
Jo Ann LaBarre	171	Timothy Thompson	154	Moderator	
Town Clerk (1 year)		William Franzen	147	Write-in: Paul Berch	11
Vicki Reeder	152	Library Trustee (3 years, 2 positions)		Clerk	
Overseer of Public Welfare (1 year)		Susan Harris	153	Write-in: Michael Hinesley	4
Not filled		Katherine Cox	149	School Treasurer	
Budget Committee (3 years)		Cemetery Trustee (3 years)		Write-in: Deborah Hatt	50
Christine McKenna	147	Jo Ann LaBarre	168		

Article 2 To see if the voters will approve Ordinance changes as proposed by the Planning Board. Matter added to the current ordinance is indicated in ***bold italics***. Matter removed from current ordinances is indicated by ~~strikethrough~~.

1. Are you in favor of the adoption of Amendment No 1 as proposed by the Planning Board for the town Zoning Ordinance as follows:

Amend SECTION 104 TERMS for **Agricultural & Forestry Use by removing** the specific reference to riding and boarding stables as they are included in the definition of agriculture by both NH and US law.

Agricultural & Forestry Use: Land containing at least two acres which is used for raising livestock, or agricultural or forest products, including farm structures and the storage of agricultural equipment; ~~riding and boarding stables~~; and as an accessory use, the sale of agricultural products raised or grown on the property. RSA 674:32-a

YES 131 NO 44

2. Are you in favor of the adoption of Amendment No 2 as proposed by the Planning Board for the town Zoning Ordinance as follows:

Amend SECTION 501 Purpose of the Rural Residential District to clarify that agricultural, forestry, and certain other non-intensive land uses are allowed in addition to low-density residential use and that accessory dwelling units are allowed by special exception.

SECTION 501 Purpose D. Rural Residential District ("RR") This area is limited to ~~secondary~~ agricultural, forestry, and certain other non-intensive land uses ***in addition to*** low-density residential use. ~~and~~ Related uses are permitted in cases where it would not be inconsistent with the Master Plan. The purpose of this district is ~~to prevent premature development of land~~, to retain certain areas for non-intensive uses, to prevent development where it would be a burden on the community, and to retain areas for open space. A density of one (1) family per five (5) acres is permitted. ***Accessory dwelling units are allowed by special exception. See section 407.2 Accessory Dwelling Units.***

YES 135 NO 40

3. Are you in favor of the adoption of Amendment No 3 as proposed by the Planning Board for the town Zoning Ordinance as follows:

Amend Section 431.2 Signs in Residential Districts by clarifying that non-residential use signage applies to signs visible from abutters or public ways, limits total signage to 18 sq.ft., individual signs to 6 sq ft. with a height not to exceed 6 ft. but allows additional signage to be approved by the Planning Board.

SECTION 431.2 Signs in Residential Districts

~~All permitted or approved non-residential uses shall be allowed to erect and maintain signage on the immediate property where the use occurs;~~ Non-residential use **signage visible from public ways or abutters shall be allowed for permitted or approved non-residential uses on the immediate property where the use occurs.** ~~provided that~~ The combined area of all signs shall not exceed ~~32~~ **18** square feet for all uses and are not contiguous with the primary sign.

A. No signs shall be larger than ~~46~~ **6** square feet.

B. Signs shall not exceed ~~45~~ **6** feet from ground level.

C. Additional signage may be approved by the Planning Board.

YES 132 NO 43

4. Are you in favor of the adoption of Amendment No 4 as proposed by the Planning Board for the town Zoning Ordinance as follows:

Amend section 403. 403.1 will clarify that home-based occupations are limited to one client visit at a time. 403.2 defines required parking, allowed signage, outside characteristics and verifies that a site plan is required for a home business.

SECTION 403.1 Home-Based Occupation

Nothing in this ordinance shall prevent a resident from using a minor portion of the principal or accessory structure(s) for a Home-Based Occupation. A Home-Based Occupation shall:

a. Be carried on only by residents of the premises

b. Involve only a service provided or a product produced by those residents on the premises.

c. Be operated entirely within a minor portion of a principal or accessory structure.

d. Result in no external evidence of the occupational activity, including no signage.

e. Be considered a residential use.

f. Be limited to one client visit at a time.

SECTION 403.2 Home Business

Business activity exceeding the standards of a Home Based Occupation shall obtain a Special Exception from the Zoning Board of Adjustment **and a Site Plan review from the Planning Board.** A Home Business shall:

a. Be carried on by residents of the premises and not more than two additional on-premise employees.

b. Be operated within a principal or accessory structure and not have external storage of supplies and equipment visible from an adjacent highway or dwelling unit.

c. Provide off-street parking **for employees and customers.** ~~If parking in addition to two business-owned vehicles, two employee vehicles and the first two customer vehicles is necessary, it shall be located in side or rear yards.~~ **Required parking must be accommodated off street, and must be screened from the view of abutters and from public ways (streets or pedestrian ways) utilizing plantings, fencing, and or topography when possible. Parking areas shall be located in the side or rear of the residence or accessory building.**

d. The activity must not change the character of the premises or surrounding neighborhood. There shall be no window display or other features not normally associated with residential use such as noise, light, dust, fumes, and other pollutants or safety and health hazards.

e. Be allowed to have a sign limited to 6 sq. ft. in area of a design approved by the Planning Board, with no lighting. See 431.2.

YES 99 NO 76

5. Are you in favor of the adoption of Amendment No 5 as proposed by the Planning Board for the town Zoning Ordinance as follows:

Amend Section 419 Height Exceptions by updating the references to towers to government-related towers.

SECTION 419 Height Exceptions

Nothing herein contained shall be interpreted to limit or restrict the height of silos, church spires, cupolas, bell, clock, **government related towers such as** fire ~~and observation~~ towers, and essential public utility structures.

YES 131 NO 43

The Annual Town Meeting was held in the Westmoreland Elementary School on Friday, March 17, 2023. The Meeting was postponed from March 15, 2023 due to heavy snow and widespread power outages affecting more than 99% of the Town. The Meeting was called to order by Town Moderator Peter Hills at 7:31 p.m. Moderator Hills led attendees in the Pledge of Allegiance and began the meeting by reminding attendees that the Town Election would be held on Tuesday, March 28, 2023. As a result, the normal review of election results was not conducted.

Article 3 To hear the reports of Agents and Auditors and take any action relative hereto.

Article 3 motion moved by Russ Austin and seconded by John Snowdon.

No discussion took place.

ARTICLE 3 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

Article 4 To see if the town will vote to raise and appropriate the Budget Committee recommended sum of \$1,735,252 for general municipal operations. The Selectmen recommend this Article. This Article does not include special or individual articles addressed separately.

Majority vote required.

Article 4 motion moved by John Snowdon and seconded by Frank Reeder.

No discussion took place.

ARTICLE 4 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

* **Article 5** To see if the Town will vote to raise and appropriate the sum of \$30,000 to be placed in the Town Hall Repairs Capital Reserve Fund previously established. Both the Select Board and Budget Committee recommend this Article.

Majority vote required.

Article 5 motion moved by John Snowdon and seconded by Russ Austin.

No discussion took place.

ARTICLE 5 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

* **Article 6** To see if the Town will vote to raise and appropriate the sum of \$20,000 to purchase new bronze plaques for the veteran's monument.

Majority vote required.

Article 6 motion moved by John Snowdon and seconded by Frank Reeder.

No discussion took place.

ARTICLE 6 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

* **Article 7** To see if the town will vote to establish a Grant Matching Expendable Trust Fund per RSA 31:19-a, to provide the town percentage match required by grants and to raise and appropriate \$10,000 to put in the fund, with this amount to come from taxes; further to name the Board of Selectmen as agents to expend from said fund. Both the Select Board and Budget Committee recommend this article.

Majority vote required.

Article 7 motion moved by Frank Reeder and seconded by Chris Ballou.

Tom Finnegan asked if these funds will roll over from year to year – answer was Yes. Madelynn Cassin asked if having these funds in reserve enables the Town to apply for grants – answer was Yes. Richard Meyer asked how much is in the fund right now. Alan Bell asked if this will be \$10,000 every year – answer was that this would have to be addressed again each year.

ARTICLE 7 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

* **Article 8** To see if the Town will vote to raise and appropriate the sum of \$10,000 to be added to the Fire Equipment Capital Reserve Fund previously established. Both the Select Board and Budget Committee recommend this Article.

Majority vote required.

Article 8 motion moved by Scott Talbot and seconded by Harry Nelson.

Russ Austin noted that this, like several other articles, refers to funds already established and identified, with amounts, on page 16 of the 2022 Annual Report.

ARTICLE 8 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

* **Article 9** To see if the Town will vote to raise and appropriate the sum of \$10,000 to be added to the Highway Equipment Capital Reserve Fund previously established. Both the Select Board and Budget Committee recommend this Article.

Majority vote required.

Article 9 motion moved by Harry Nelson and seconded by Scott Talbot.

No discussion.

ARTICLE 9 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

* **Article 10** To see if the town will vote to establish an Emergency Management Expendable Trust Fund per RSA 31:19-a, to purchase shelter supplies as needed and to raise and appropriate \$1,500 to put in the fund, with this amount to come from taxes; further to name the Board of Selectmen as agents to expend from said fund. Both the Select Board and Budget Committee recommend this article.

Majority vote required.

Article 10 motion moved by Harry Nelson and seconded by John Snowdon.

No discussion.

ARTICLE 10 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

Article 11 To see if the Town will vote to adopt the Westmoreland Community Power Electric Aggregation Plan which authorizes the Select Board to develop and implement Westmoreland Community Power as described therein (pursuant to RSA 53-E:7).

Majority vote required.

Article 11 motion moved by Alan Bell and seconded by John Snowdon.

Mark Terry presented a series of slides containing an overview of the plan. Guest speaker Henry Herndon explained that the Community Power initiative is a nonprofit organization with 30 cities and towns as members. This coalition enables bulk purchase of electricity, enabling access to much better rates than are available to individuals. Community Power does not have to obtain State approval to adjust kilowatt hour rates. Over time, towns will be able to develop financial reserves and/or local energy products.

Eversource revises its rates twice a year and the Community Power group is envisioning a Spring 2024 launch, depending on how competitive Eversource's rates are at that time. Town residents who are current customers of Eversource will be automatically enrolled in the Community Power but will have the opportunity to opt out. Residents can opt into the program at any time without penalty. Susan Finnegan pointed out that those who have signed up for multi-year contracts with Eversource will face a \$150 penalty from the company for breaking the contract, however. Perry Sawyer noted that some residences that purchase power from Eversource have seen a 7% reduction in the delivery charge and was concerned that this reduction would be taken away.

Residences that participate in the solar buy-back program will not be able to participate in Community Power. Because Eversource has not provided data on the amount of energy involved in the buy-back program, there is no way to estimate the extent to which solar contributions will affect the availability and rates. This remains a high priority issue for the Coalition and hopefully by the time Westmoreland is a participant, it will be resolved.

TJ Kelly asked if this initiative will generate revenue for Westmoreland. Henry Herndon stated that revenue from the sale of power will be distributed in the form of customer savings. The Community Power Coalition has been able to develop reserve funds of \$8 million to keep rates low during times of higher usage. Individual towns can create their own discretionary reserve to cushion rates at future times. Alan Bell stated that the committee is looking at this possibility. Financial reserves could fund projects that enable the Town to generate its own power, such as building solar arrays.

ARTICLE 11 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

Article 12 To see if the Town will vote to discontinue the Fire Department Facility Capital Reserve Fund created in 2019. Said funds and accumulated interest to date of withdrawal are to be transferred to the town's general fund.

Majority vote required.

Article 12 motion moved by Scott Talbot and seconded by Harry Nelson.

Tom Finnegan asked if the \$9295.89 (Annual Report page 16) could be placed in the Fire Station construction fund instead of the general fund – answer was no; RSA requires that the money must go into the general fund.

ARTICLE 12 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

Article 13 To see what disposition the Town will vote to make of the income from the Jotham Lord Fund. This money (\$59) is included in the proposed operating budget.

Majority vote required.

Article 13 motion moved by Frank Reeder and seconded by John Snowdon.

Jodi Scanlan recommended that the funds go to the Jotham Lord cemetery and be used to repair his headstone. She noted that a portion of plot purchases in other cemeteries are used for the perpetual care funds. No fund exists for Lord cemetery. Susan Finnegan asked that if the \$59 is insufficient, how will the remainder of the repair be funded - the general fund can be tapped to cover any remaining costs. Russ Austin noted that although this money usually goes to the library, the cemetery would be an appropriate use. Kathy Cox, Trustee of the Library, agreed.

ARTICLE 13 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

Article 14 To see if the Town will vote to support the efforts of a fundraiser to cover the cost of purchasing and installing a gazebo on the Town Common.

Majority Vote Required.

Article 14 motion moved by Russ Austin and seconded by Laurie Burt.

John Snowdon took the lead on explaining the initiative on behalf of the Barn and Thistle (B&T) proprietors. He pointed out posted photos of a proposed gazebo and explained that the cost of the 12 foot building would be approximately \$16,850, to be collected by B&T through fund-raising efforts. The gazebo will be purchased from Millbrook Farm Woodworks and Ted and April Ferguson are donating the internal electrical wiring and other aspects of its construction. Jeffrey Watson will complete wiring at no additional cost, including motion detection lights.

Cathy Watson explained that this is intended to be a community gathering place at the Glebe Road end of the Town Common. Tom Finnegan asked if a committee had been formed and was informed that this is a B&T initiative and a committee was unnecessary. Bill Franzen asked for clarity on what was being voted on; response was "fund raising and placement on town property." Further discussion ensued regarding maintenance and usage – the Board of Selectmen stated that the Town would maintain the gazebo and use would be on a first come, first served basis. If demand for the gazebo becomes excessive, the issue will be revisited. Alan Bell reminded attendees that the current article focuses on funding and installation; other items can be addressed by the very capable town leadership as they arise. Following additional discussion, Dean Priebe moved that the assembly vote on the article; Mark Terry seconded the motion.

ARTICLE 14 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

Article 15 To see if the town will modify the provisions of RSA 72:39-a for elderly exemption from property tax in the town of Westmoreland, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$15,000; for a person 75 years of age up to 80 years, \$20,000; for a person 80 years of age or older \$25,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$ 23,400 or, if married, a combined net income of less than \$31,400; and own net assets not in excess of \$35,000 excluding the value of the person's residence.

Majority vote required.

Article 15 motion moved by Scott Talbot and seconded by Kevin Powell.

Russ Austin stated that the town presently has these provisions but the dollar amounts were set in 2006 and are so small, essentially no one qualifies. The Article as written adds \$5000 to each income level. The Selectmen did not have data on the number of people who would be eligible based on the revised amounts, nor did they have

information on how many were currently taking advantage of this RSA. Madeline Ullrich asked if people on Social Security Disability (SSD) are currently eligible and the answer was No. She moved that the amounts be increased a total of \$10,000 each, to \$28,400 for an individual or \$36,400 for a married couple. Malia Boaz seconded. The proposed amendment passed by voice vote. Jon Lounsbury asked if it should be changed to SSD plus \$500 but was informed that the Disability payments differ for each person, based on their unique circumstances. Mark Terry asked that over the next year, the Town study the impact on the community: how many people are eligible, how many take advantage of it, is this the right amount, and what impact this has on the tax base. Paul Berch noted that the national poverty level should be taken into account, echoed by Madeline Ullrich.

ARTICLE 15 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE WITH THE PROPOSED AMENDMENT. The change reflects the following, "In addition, the taxpayer must have a net income of not more than **\$28,400** or, if married, a combined net income of less than **\$36,400**..."

Article 16 To see if the Town will readopt the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$200.

Majority vote required.

Article 16 motion moved by by Scott Talbot and seconded by Chris Ballou.

Russ Austin explained that Articles 16 and 17 align with State Law effective 26 July 2022. These now include service members who have not yet been discharged but are not on Active Duty. When asked, he confirmed that this includes National Guard and Reservists.

ARTICLE 16 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

Article 17 To see if the Town will readopt the ALL VETERANS' TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal the same amount as the standard or optional veterans' tax credit voted by the Town of Westmoreland under RSA 72:28-b.

Majority vote required.

Article 17 motion moved by Scott Talbot and seconded by Malia Boaz.

No discussion.

ARTICLE 17 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

Article 18 To see if the town would be in favor of changing the term of the Town Clerk from one year to three years, beginning with the term of the Town Clerk to be elected at next year's regular town meeting.

Majority vote required.

Article 18 motion moved by Chris Ballou and seconded by Russ Austin.

Paul Berch and Jon Lounsbury asked if this goes into effect this year; the answer was No. Gita Bafundi asked what advantage there is to a three-year term instead of one year. Frank Reeder explained that there are aspects of the position that are only encountered once a year and many of the transactions have a level of complexity that make it difficult for a new person to learn the job each year. A three-year term provides stability in the office and ensures continuity. Georgiana Hamilton asked why this isn't effective with this election. Frank Reeder noted that when the declaration of candidacy period was open, the stated time frame for the position was one year and candidates signed up under that premise.

ARTICLE 18 WAS AFFIRMATIVELY CARRIED BY VOICE VOTE.

Article 19 To transact any other business that may legally come before this meeting.

Article 19 motion moved by Chris Ballou and seconded by Frank Reeder.

Ted Ferguson inquired about the status of the clock. Town Administrator Jodi Scanlan informed everyone that the clock is being repaired but the more pressing issue is the cabinet in which the clock works will be placed. Little interest has been expressed in building the cabinet. Renovation work is underway upstairs in the Town Hall and the clock's delicate components definitely cannot be exposed to the resulting dust and debris.

Jon Lounsbury moved that the Board of Selectmen revert to the pre-COVID schedule and hold all meetings in the evening so that residents don't have to take time off work to attend. Gita Bafundi seconded. Pete Hills noted that this vote was not legally binding. Frank Reeder stated that for the five years that he has been on the Board of Selectmen (well prior to COVID), the meetings have always been held in the afternoon and evening and the afternoon meetings are better attended than the evenings. He also emphasized that each board and committee in

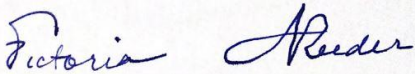
the Town sets their own meeting dates and hours. Alan Bell noted that those with kids cannot attend the evening meetings. April Ferguson stated that the Select Board brought together all Land Use Committees at 1 pm and John Snowdon responded that the timing of that meeting was based on a poll of the potential attendees. Madeline Ullrich noted that a combination of virtual and in-person meetings would be helpful but Mark Terry and Frank Reeder pointed out that the cost of services such as Zoom are prohibitive for the Town. TJ Kelly offered his observations about the challenges of attending afternoon meetings. Jon Lounsbury opined that not knowing what would be discussed in each meeting makes it difficult to determine when attendance would be beneficial. Alan Bell responded that the comprehensive meeting minutes provided by the Town Administrator enables residents to anticipate what will be discussed in the next event. Paul Berch moved that the topic go to vote; multiple seconds were voiced.

This impromptu, non-binding resolution was denied by majority voice vote. The Board of Selectmen indicated they would still discuss the time and date of meetings in a future meeting.

Gwen Mitchell highlighted the work of the Road Crew throughout the periods of intense snow and ice; the audience indicated their concurrence with sustained applause. Mark Terry also commended the efforts by the Board of Selectmen, the town employees, and the volunteers for the number of extra hours each person puts in. John Snowdon acknowledged the more than 90 residents who volunteer to support the town's activities and interests. Frank Reeder presented a plaque to outgoing Selectman Russ Austin, acknowledging the incredible decades of dedication and service to the town. Tom Finnegan emphasized Carol Austin's supporting service to the town, often behind the scenes.

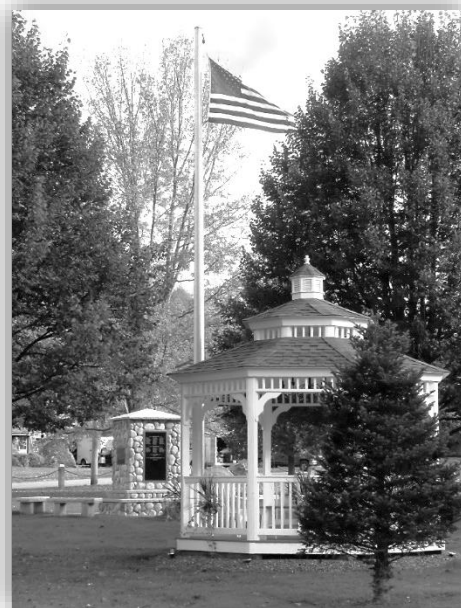
A motion to close the meeting was moved by Melissa Bonito and seconded by Chris Ballou. The Town Meeting adjourned at 9:02 pm.

Respectfully submitted,



Victoria A. Reeder
Westmoreland Town Clerk

New Gazebo and Veterans'
Monument built in 2023 on the
Town Common as a result of
fundraising efforts and generous
donations.



FINANCIAL REPORT - BALANCE SHEET

For Year Ending December 31, 2023

Assets		
Current Assets		
Cash General Fund	1,942,390.38	
Cash Broadband Fund	46,288.58	
Cash Fire Station Fund	509,799.60	
Cash Capital Reserve Funds	385,250.94	
Cash Expendable Funds	11,500.00	
Cash Conservation Fund	73,879.15	
Petty Cash	400.00	
Accounts Receivable		
Court Restitution	55,997.98	
Forest Fire Fine	206.16	
Other Assets		
Uncollected Taxes - Property Tax 2023	208,045.70	
Unredeemed Taxes		
Levy 2020	3,400.72	
Levy 2021	15,898.86	
Levy 2022	29,228.73	
Tax Deeded Property for Resale	4,035.33	
Amount Needed to Pay Long-Term Debt	3,143,238.87	
TOTAL ASSETS		6,429,561.00
LIABILITIES & EQUITY		
School Tax Payable		1,307,531.00
Court Restitution		55,997.98
Prepayment of Property Taxes		13.22
Capital Reserve Funds		
Bridge Reconstruction	123,887.22	
Fire Equipment	143,348.27	
Highw ay Equipment	47,502.65	
Tow n Hall Clock	3,197.65	
Recreation Fund	706.50	
Tow n Hall Repairs	66,608.65	
Total Capital Reserve Funds		385,250.94
Expendable Trust Funds		
Emergency Management Fund	1,500.00	
Grant Matching Fund	10,000.00	
Total Expendable Trust Funds		11,500.00
Special Revenue Fund - Conservation Fund		73,879.15
Long-Term Notes & Bond		
Deere Highw ay Grader	102,574.86	
Broadband	1,020,000.00	
Fire Station	2,020,664.01	
Fund Equity		
Non-Spendable Fund Balance-Fire Station		508,081.71
Restricted Fund Balance		264,259.48
ARPA Grant - Cheshire County	23,359.96	
ARPA Grant - State of NH	58,122.21	
State of NH Bridge Grant	137,462.74	
State of NH Highw ay Grant	45,314.57	
Assigned Fund Balance		29,385.33
Alarm System	20,000.00	
Audit	4,350.00	
Reserve for Tax Deeded Property	4,035.33	
Tax Maps	1,000.00	
Unassigned Fund Balance		655,281.32
Total Fund Equity		6,429,561.00

TREASURER'S REPORT FISCAL YEAR 2023

TD Bank Checking Account Balance - January 1, 2023	\$1,924,544.75
Activity:	
plus receipts	\$5,124,631.05
less payments	\$5,091,658.32
less petty cash	\$200.00
Balance December 31, 2023:	\$1,942,281.18

DETAILED STATEMENT OF RECEIPTS - 2023

<p>Local Taxes:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Property Taxes - 2021</td><td style="text-align: right;">8,592.15</td></tr> <tr><td>Property Taxes - 2022</td><td style="text-align: right;">97,570.55</td></tr> <tr><td>Property Taxes - 2023</td><td style="text-align: right;">4,063,156.02</td></tr> <tr><td>Tax Leins Redeemed</td><td style="text-align: right;">49,640.43</td></tr> <tr><td>Prepayment of Taxes</td><td style="text-align: right;">3,701.05</td></tr> <tr><td>Land Use Change Tax</td><td style="text-align: right;">12,500.00</td></tr> <tr><td>Yield (Timber) Tax</td><td style="text-align: right;">19,243.25</td></tr> <tr><td>Excavation Tax</td><td style="text-align: right;">749.04</td></tr> <tr><td>Interest/Penalties - Current</td><td style="text-align: right;">3,480.83</td></tr> <tr><td>Interest/Penalties-Redemptions</td><td style="text-align: right;">11,295.82</td></tr> <tr><td></td><td style="text-align: right; border-top: 1px solid black;">4,255,152.49</td></tr> </table> <p>State Sources:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Rooms & Meals Distribution</td><td style="text-align: right;">159,689.80</td></tr> <tr><td>Highway Block Grant</td><td style="text-align: right;">83,325.24</td></tr> <tr><td>Statewide Checklist</td><td style="text-align: right;">400.00</td></tr> <tr><td>Forest Fire Reimbursement</td><td style="text-align: right;">72.56</td></tr> <tr><td>Forest Land Reimbursement</td><td style="text-align: right;">10.82</td></tr> <tr><td>Other State Resources</td><td style="text-align: right;">4,000.00</td></tr> <tr><td></td><td style="text-align: right; border-top: 1px solid black;">247,498.42</td></tr> </table> <p>Income from Departments:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Recycling - Transfer Station</td><td style="text-align: right;">1,558.00</td></tr> </table> <p>Income from Rent of Property</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Post Office Rent</td><td style="text-align: right;">7,500.00</td></tr> <tr><td>Town Hall Rent</td><td style="text-align: right;">125.00</td></tr> <tr><td></td><td style="text-align: right; border-top: 1px solid black;">7,625.00</td></tr> </table> <p>Contributions & Donations</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Emergency Management</td><td style="text-align: right;">1,500.00</td></tr> </table> <p>Other Revenue (Off-Budget):</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>SB2 Bridge Grant</td><td style="text-align: right;">29,675.78</td></tr> <tr><td>SB2 Highway Block Grant</td><td style="text-align: right;">23,335.90</td></tr> <tr><td>Fire Station Bond Interest</td><td style="text-align: right;">53,551.18</td></tr> <tr><td></td><td style="text-align: right; border-top: 1px solid black;">106,562.86</td></tr> </table>	Property Taxes - 2021	8,592.15	Property Taxes - 2022	97,570.55	Property Taxes - 2023	4,063,156.02	Tax Leins Redeemed	49,640.43	Prepayment of Taxes	3,701.05	Land Use Change Tax	12,500.00	Yield (Timber) Tax	19,243.25	Excavation Tax	749.04	Interest/Penalties - Current	3,480.83	Interest/Penalties-Redemptions	11,295.82		4,255,152.49	Rooms & Meals Distribution	159,689.80	Highway Block Grant	83,325.24	Statewide Checklist	400.00	Forest Fire Reimbursement	72.56	Forest Land Reimbursement	10.82	Other State Resources	4,000.00		247,498.42	Recycling - Transfer Station	1,558.00	Post Office Rent	7,500.00	Town Hall Rent	125.00		7,625.00	Emergency Management	1,500.00	SB2 Bridge Grant	29,675.78	SB2 Highway Block Grant	23,335.90	Fire Station Bond Interest	53,551.18		106,562.86	<p>Licenses, Permits & Fees:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>UCC/Filing Fees</td><td style="text-align: right;">840.00</td></tr> <tr><td>Junk Yard Fee</td><td style="text-align: right;">25.00</td></tr> </table> <p>Motor Vehicle Fees:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Motor Vehicle Permits</td><td style="text-align: right;">403,601.66</td></tr> <tr><td>Motor Vehicle Title Application Fees</td><td style="text-align: right;">905.00</td></tr> <tr><td>Motor Vehicle State Agent Fees</td><td style="text-align: right;">8,155.00</td></tr> <tr><td>Building & Zoning Permits</td><td style="text-align: right;">2,936.14</td></tr> </table> <p>Other Licenses, Permits & Fees:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Dog Licenses</td><td style="text-align: right;">2,878.80</td></tr> <tr><td>Dog License Fines/Penalties</td><td style="text-align: right;">338.48</td></tr> <tr><td>Marriage Licenses</td><td style="text-align: right;">250.00</td></tr> <tr><td>Vital Statistics Requests</td><td style="text-align: right;">335.00</td></tr> <tr><td>Pistol Permits</td><td style="text-align: right;">60.00</td></tr> <tr><td>Planning & Zoning Hearings</td><td style="text-align: right;">1,500.00</td></tr> <tr><td>Bank Fees</td><td style="text-align: right;">146.00</td></tr> <tr><td>Transfer Station Permit Fees</td><td style="text-align: right;">11,990.00</td></tr> <tr><td>Transfer Station Fees (Items)</td><td style="text-align: right;">7,893.00</td></tr> <tr><td></td><td style="text-align: right; border-top: 1px solid black;">441,854.08</td></tr> </table> <p>Fines & Forfeits</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Court Restitution</td><td style="text-align: right;">589.58</td></tr> <tr><td>Dog Nuisance Fines</td><td style="text-align: right;">50.00</td></tr> <tr><td></td><td style="text-align: right; border-top: 1px solid black;">639.80</td></tr> </table> <p>Insurance Dividends/Reimbursements:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Workers Compensation</td><td style="text-align: right;">457.23</td></tr> <tr><td>Health Insurance-return of surplus</td><td style="text-align: right;">1,382.53</td></tr> <tr><td></td><td style="text-align: right; border-top: 1px solid black;">1,839.76</td></tr> </table> <p>Other Misc. Revenue:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Town History Book Sales</td><td style="text-align: right;">525.00</td></tr> <tr><td>Copies & Postage</td><td style="text-align: right;">7.00</td></tr> <tr><td></td><td style="text-align: right; border-top: 1px solid black;">532.00</td></tr> </table> <p>Interfund Transfers In:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Cemetery Perpetual Care Fund</td><td style="text-align: right;">2,884.25</td></tr> <tr><td>Fire Department Facility</td><td style="text-align: right;">9,369.59</td></tr> <tr><td>Jotham Lord Trust Fund</td><td style="text-align: right;">59.33</td></tr> <tr><td></td><td style="text-align: right; border-top: 1px solid black;">12,313.17</td></tr> </table>	UCC/Filing Fees	840.00	Junk Yard Fee	25.00	Motor Vehicle Permits	403,601.66	Motor Vehicle Title Application Fees	905.00	Motor Vehicle State Agent Fees	8,155.00	Building & Zoning Permits	2,936.14	Dog Licenses	2,878.80	Dog License Fines/Penalties	338.48	Marriage Licenses	250.00	Vital Statistics Requests	335.00	Pistol Permits	60.00	Planning & Zoning Hearings	1,500.00	Bank Fees	146.00	Transfer Station Permit Fees	11,990.00	Transfer Station Fees (Items)	7,893.00		441,854.08	Court Restitution	589.58	Dog Nuisance Fines	50.00		639.80	Workers Compensation	457.23	Health Insurance-return of surplus	1,382.53		1,839.76	Town History Book Sales	525.00	Copies & Postage	7.00		532.00	Cemetery Perpetual Care Fund	2,884.25	Fire Department Facility	9,369.59	Jotham Lord Trust Fund	59.33		12,313.17
Property Taxes - 2021	8,592.15																																																																																																																
Property Taxes - 2022	97,570.55																																																																																																																
Property Taxes - 2023	4,063,156.02																																																																																																																
Tax Leins Redeemed	49,640.43																																																																																																																
Prepayment of Taxes	3,701.05																																																																																																																
Land Use Change Tax	12,500.00																																																																																																																
Yield (Timber) Tax	19,243.25																																																																																																																
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Interest/Penalties - Current	3,480.83																																																																																																																
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	4,255,152.49																																																																																																																
Rooms & Meals Distribution	159,689.80																																																																																																																
Highway Block Grant	83,325.24																																																																																																																
Statewide Checklist	400.00																																																																																																																
Forest Fire Reimbursement	72.56																																																																																																																
Forest Land Reimbursement	10.82																																																																																																																
Other State Resources	4,000.00																																																																																																																
	247,498.42																																																																																																																
Recycling - Transfer Station	1,558.00																																																																																																																
Post Office Rent	7,500.00																																																																																																																
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Emergency Management	1,500.00																																																																																																																
SB2 Bridge Grant	29,675.78																																																																																																																
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Fire Station Bond Interest	53,551.18																																																																																																																
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TOTAL ALL RECEIPTS	\$5,124,631.05																																																																																																																

DETAILED STATEMENT OF PAYMENTS - 2023

GENERAL GOVERNMENT:

Executive Office:		Election, Registration & Vital Statistics:	
Town Administrator	61,077.02	Town Clerk	24,846.14
Office Assistant	12,077.30	Deputy Town Clerk	3,366.00
Selectmen	6,000.00	Election Fees - Town Clerk	100.00
Moderator	400.00	Election Fees - Moderator	100.00
Trustees of Trust Funds	500.00	Election Fees - Supervisors	1,500.00
Website Maintenance	1,200.00	Ballot Clerk Fees	240.00
IT Services	750.00	Town Clerk Telephone	1,626.39
Printing	842.65	Election Day Dinners	341.93
Dues	2,899.00	Election Counting Machine-Fees/Mai	2,092.86
Notices	35.60	Software Agreements - Town Clerk	3,465.70
Equipment Agreements	557.46	Supplies - Town Clerk	557.74
Software Agreements	3,899.37	Postage - Town Clerk	2,171.44
Supplies	480.40	Postage - Supervisors	39.93
Workshops - Selectmen	110.00	Mileage - Town Clerk	497.80
Postage & PO Fees	334.47	Licenses- Dog/Marriage	414.97
Equipment	1,542.42	Vital Statistics	218.00
Jotham Lord Fund	59.33	Workshops - Town Clerk	464.14
Other	325.00		<u>42,043.04</u>
	<u>93,090.02</u>		
Financial Administration:		Legal Expenses:	
Tax Collector	12,269.26	Attorney Fees	4,846.00
Deputy Tax Collector	594.00		
Treasurer	2,000.00	Planning & Zoning:	
Audit	8,650.00	PB Clerk Fees	725.00
Property Assessing	21,287.00	ZB Clerk Fees	466.00
Bank Charges	3,211.80	SWRPC Dues	1,759.00
Recording Fees	597.35	PB Notices	312.41
Title Search	468.00	ZB Notices	283.02
Dues - Tax Collector	40.00	PB Postage	25.05
Dues - Other	35.00	ZB Postage	41.87
Software Agreements - Tax Collector	2,363.80		<u>3,612.35</u>
Software Agreements - Treasurer	1,491.70	Insurance Not Allocated:	
Supplies - Tax Collector	485.92	Worker's Compensation	5,955.00
Supplies - Treasurer	393.56	Property Insurance	3,954.00
Postage - Tax Collector	1,138.36	Liability Insurance	<u>4,471.00</u>
Postage - Treasurer	986.08		14,380.00
Tax Collector Workshops	30.00		
	<u>56,041.83</u>	General Government Buildings:	
		Custodian	6,500.00
Personnel Administration:		Telephone	1,529.61
Health Insurance	68,164.68	Electricity	1,909.50
Dental Insurance	3,612.15	Heating Fuel	3,700.35
FICA	20,794.54	Repairs & Maintenance	16,979.94
Medicare	4,858.79	Supplies	394.30
Retirement	23,719.78	Mowing	<u>1,875.00</u>
Direct Deposit Fees	595.16		32,888.70
	<u>121,745.10</u>		
Cemeteries:	13,464.00		
TOTAL GENERAL GOVERNMENT EXPENSES			\$382,534.41

PUBLIC SAFETY:

Ambulance Service:	19,575.64
Mutual Aid Service:	25,368.00
Building Inspector Salary	2,156.14
Zoning Administrator Salary	800.00
Emergency Management:	
Emg Mgt Director Salary	200.00
EOC Supplies	470.88
Forest Fire Control - Wages	66.37
Fire & Rescue Departments:	
Fire Chief Salary	2,000.00
Firemen Salaries	11,994.90
Telephones/Internet	713.61
Training	159.99
Electricity	447.57
Heating Fuel	3,418.45
Generator - Propane/Repair	158.39
Vehicle Insurance	5,778.00
Building Repair/Maintenance	5,096.65
Radio Repair	112.10
Flow Testing	2,198.20
Vehicle Fuel	1,606.00
Vehicle Repair/Maintenance	4,154.72
Vehicle Inspection/Registration	300.00
Equipment - New	7,897.26
Equipment - Rescue	310.00
TOTAL PUBLIC SAFETY:	94,982.87

SANITATION:

Solid Waste Disposal:	
Employee Salaries	25,355.52
Telephone	520.72
Disposal Service - Trucking	18,155.00
Disposal Service - Tonage	54,099.42
Hazardous Waste Days	2,163.27
Testing Fees	5,091.15
Electricity	472.55
Dues/Fees	286.72
Supplies	709.16
Repairs & Maintenance	730.66
Portable Toilet	1,980.00
TOTAL SANITATION:	109,564.17

HEALTH:

Health Officer Salary	200.00
Animal Control	45.00
Agencies & Services	5,000.00
	5,245.00

WELFARE:

Welfare Officer Salary	200.00
Direct Assistance	0.00
	200.00

CONSERVATION:

Dues	250.00
Supplies	144.18
Transfer to Conservation Fund	6,250.00
Other	50.00
	6,694.18

TOTAL TOWN OPERATING EXPENSES**HIGHWAYS & STREETS:**

Highway Administration:	
Temporary Wages	115,305.16
Permanent Wages	18,754.00
Plowing Contractor Pay	42,619.00
Uniforms	1,500.00
Telephone	773.48
Drug/Alcohol Testing	100.00
Electricity	378.31
Heating Fuel	4,362.10
Vehicle Insurance	9,632.00
Dues & Membership	250.00
Hired Equipment	1,450.00
Notices	224.96
Building Repair/Maintenance	11,288.61
Paving- Asphalt	227,082.87
Paving- Shimming	603.00
Salt & Chloride	84,362.21
Sand & Gravel	35,298.71
Vehicle Fuel & Oil	35,100.10
Tools & Supplies	37,186.61
Vehicle Repair/Maintenance	48,247.62
Cutting Edges	-1,500.00
Tires	8,789.00
Culverts	3,457.60
Signs	1,266.50
Equipment	269.33
Other	251.52
Street Lighting	3,839.43
TOTAL HIGHWAYS & STREETS:	690,892.12

CULTURE & RECREATION:

Park & Recreation:	
Mowing	1,875.00
Tennis Court Maintenance	500.00
Patriotic Flags	779.97
Library:	
Library Salaries	30,842.51
Appropriation	10,489.49
TOTAL CULTURE & REC:	44,486.97

DEBT SERVICE:

Principal - Highway Grader	31,741.64
Principal - Fire Station	109,700.00
Interest - Highway Grader	5,054.86
Interest - Fire Station	115,817.49
TOTAL DEBT SERVICE:	262,313.99

CAPITAL OUTLAY:

Town Hall Clock	7,015.00
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TRANSFER TO CAPITAL RESERVE

Fire Equipment	10,000.00
Highway Equipment	10,000.00
Town Hall Repairs	30,000.00
	50,000.00

TRANSFER TO EXPENDABLE FUNDS

Emergency Management Fund	1,500.00
Grant Matching Fund	10,000.00
	11,500.00

\$1,640,450.96

OTHER EXPENSES:

County Taxes	579,474.00
School District	2,700,360.00

TOTAL OTHER EXPENSES: \$3,279,834.00

Other Expenses (Off-Budget):

Veteran's Memorial Plaques	19,650.00	Veteran's Memorial Monument	13,800.00
Town Hall Clock	11,991.00	ARPA Grant - Town Hall	57,558.00
Post Office Floor	2,392.00	SB401 Highway Block Grant	48,932.36
Corner School Roof	7,050.00		

TOTAL OTHER EXPENSES - OFF BUDGET: \$161,373.36

TOTAL OTHER EXPENSES: \$3,441,207.36

GRAND TOTAL ALL PAYMENTS \$5,081,658.32

STATUS OF ACCOUNTS IN HANDS OF TREASURER

2023 Activity

Conservation Commission Account

Balance - January 1, 2023	67,119.93
Plus Deposits	6,250.00
Plus Interest Earned	509.22
Less Withdrawals	0.00
Balance - December 31, 2023	\$73,879.15

Fire Station Account

Balance - January 1, 2023	2,351,355.67
Payments from Account	1,831,325.66
Plus Interest	43,320.68
Interest to General Account	53,551.18
Balance - December 31, 2023	\$509,799.51

Broadband Account

Balance - January 1, 2023	36,808.55
Consolidated Payments to Town	157,500.00
Plus Interest Earned	300.03
Bond Bank Payment - Principle	60,000.00
Bond Bank Payment - Interest	20,820.00
Balance - December 31, 2023	\$113,788.58

LOANS OUTSTANDING

Highway Grader

Date of Loan:	9/9/2019
Maturity of Loan:	9/9/2027
Amount of Loan:	259,596
Rate of Loan:	3.7%
Principal & Interest Payments 2023	36,796.50
Amount owed on Loan (12/31/2023):	102,574.86

Fire Station

Date of Loan	7/31/2022
Maturity of Loan	7/31/2042
Amount of Loan	2,438,000.00
Principal & Interest Payments 2023	225,517.49
Rate of Loan	3.38%
Principle owed (as of 12/31/2023)	2,020,664.00

Broadband

Date of Loan	8/15/2020
Maturity of Loan	8/15/2040
Amount of Loan	1,209,100
Rate of Loan	2.05%
Principal & Interest Payments 2023	70,410.00
Consolidated Payment to Town	90,000.00
Principle owed (as of 12/31/2023)	1,020,000.00

APPROPRIATIONS, TAXES ASSESSED & TAX RATE

Executive	\$94,122
Election, Registration & Vital Statistics	45,125
Financial Administration	61,200
Legal Expense	10,000
Personnel Administration	143,678
Planning & Zoning	5,294
General Government Building	33,147
Cemeteries	13,000
Insurance	13,541
Police	1
Ambulance	8,000
Fire & Rescue	46,529
Building Inspector	3,300
Emergency Management	3,290
Mutual Aid	25,368
Highways & Streets - Admin	200,105
Highways & Streets	519,107
Street Lighting	4,000
Solid Waste Disposal & Recycling	107,649
Health Officer	240
Animal Control	200
Health Agencies	5,000
Welfare Admin & Direct Assistance	3,490
Parks & Recreation	2,500
Library	41,332
Patriotic Purposes	800
Conservation Commission	600
Debt Service	343,134
Capital Outlay	31,500
Capital Reserve Funds	50,000
TOTAL APPROPRIATION - TOWN	\$1,816,752
Less Revenues	934,543
Add-War Service Credits	17,200
Add -Overlay	<u>7,715</u>
NET TOWN APPROPRIATION	907,124
NET LOCAL EDUCATION TAX	2,517,111
STATE EDUCATION TAX	290,420
COUNTY TAX ASSESSMENT	<u>579,474</u>
TOTAL TOWN, SCHOOL, COUNTY	\$4,294,129
Less-War Service Credits	<u>17,200</u>
TOTAL TAX COMMITMENT	\$4,276,929
NET LOCAL SCHOOL BUDGET	\$3,566,039
Less-ADEQUATE EDUCATION GRANT	758,508
Less-STATE EDUCATION TAX	<u>290,420</u>
	\$2,517,111
2023 Tax Rate	
School - Local	\$12.47
School - State	\$1.46
County	\$2.87
Town	<u>\$4.49</u>
	\$21.29

INVENTORY VALUATION

2023 MS-1:		
Residential Land	3,002.42 Acres	\$54,783,700
Conservation Restriction	905.71 Acres	\$114,739
Current Use Land	17,798.45 Acres	\$1,540,505
Commercial Land	355.44 Acres	\$6,498,800
Residential Building		\$125,451,400
Commercial Buildings		\$10,634,700
Manufactured Buildings		\$524,400
Public Utilities		\$3,421,100
NET VALUE PRIOR TO EXEMPTIONS		\$202,969,344
Exemptions to Value		\$1,037,785
NET VALUATION FOR COMPUTATION ON TAX RATE		\$201,931,559

SCHEDULE OF TOWN PROPERTY

Town Hall, Fire Department – Land and Buildings U7-16	\$682,800
Library - Land and Buildings U6-7	\$333,700
Highway Department – Land and Building R7-51	\$225,000
Town Common - U6-24	\$48,600
Park Hill Commons - U3-8, U3-29, U3-30	9,700
Woodward Field - U2-8	74,900
School – Land and Buildings U7-2	2,499,200
Historical Land and Buildings (Corner Schoolhouse) R9-23	155,200
Recycling Center – Land and Buildings R14-22	94,300
Misc. Land and Buildings (6 properties)	155,100
(R5-18, R12-36, R12-21, R12-66, R12-96, R15-19, R15-38, R16-2, 16-3)	
Cemeteries (9)	
TOTAL	\$4,278,500

For the Municipality of Westmoreland

Year Ending 12/31/2023

DEBITS

Uncollected Taxes Beginning of Fiscal Year	Account	Levy For Year of this Report	PRIOR LEVIES		
			2022	2021	2020+
Property Taxes	#3110	xxxxxx	\$ 144,239.27	\$ 0.00	\$ 0.00
Resident Taxes	#3180	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Yield Taxes	#3185	xxxxxx	\$ 2,725.25	\$ 0.00	\$ 0.00
Excavation Tax	#3187	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	#3189	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes		xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance		(\$ 29.55)			

Taxes Committed This Year Account		Levy For Year of this Report	2022
Property Taxes	#3110	\$ 4,274,919.00	\$ 0.00
Resident Taxes	#3180	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 12,500.00	\$ 0.00
Yield Taxes	#3185	\$ 21,016.41	\$ 0.00
Excavation Tax	#3187	\$ 749.04	\$ 0.00
Utility Charges	#3189	\$ 0.00	\$ 0.00
Betterment Taxes		\$ 0.00	\$ 0.00

Overpayment Refunds		Levy For Year of this Report	2022	2021	2020+
Property Taxes	#3110	\$ 5,801.00	<i>Amount is from "Credits Refunded"</i>		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax	#3187				
Interest and Penalties on Delinquent Taxes	#3190	\$ 1,204.42	\$ 5,320.26	\$ 0.00	\$ 0.00
Interest and Penalties on Resident Taxes	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Total Debits		\$ 4,316,160.32	\$ 152,284.78	\$ 0.00	\$ 0.00
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For the Municipality of Westmoreland Year Ending 12/31/2023

CREDITS - Includes (\$29.55) from "Prior Years' Overpayments Assigned"

Remitted to Treasurer	Levy For Year of this Report	PRIOR LEVIES		
		2022	2021	2020+
Property Taxes	\$ 4,072,657.97	\$ 97,570.55	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 12,500.00	\$ 0.00	\$ 0.00	\$ 0.00
Yield Taxes	\$ 16,518.00	\$ 2,725.25	\$ 0.00	\$ 0.00
Interest (Include Lien Conversion)	\$ 1,124.42	\$ 4,339.26	\$ 0.00	\$ 0.00
Penalties	\$ 80.00	\$ 981.00	\$ 0.00	\$ 0.00
Excavation Tax	\$ 749.04	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Conversion To Lien (Principal only)	\$ 0.00	\$ 46,668.72	\$ 0.00	\$ 0.00
Discounts Allowed	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Abatements Made	Levy For Year of this Report	PRIOR LEVIES		
		2022	2021	2020+
Property Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Levy Deeded	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Uncollected Taxes - End of Year #1080	Levy For Year of this Report	PRIOR LEVIES		
		2022	2021	2020+
Property Taxes	\$ 208,045.70	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Yield Taxes	\$ 4,498.41	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance	(\$ 13.22)	\$ 0.00	\$ 0.00	\$ 0.00

Total Credits	\$ 4,316,160.32	\$ 152,284.78	\$ 0.00	\$ 0.00
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SUMMARY OF DEBITS

	Last Year's Levy	PRIOR LEVIES		
		2022	2021	2020+
Unredeemed Liens Balance - Beginning of Fiscal Year		\$ 0.00	\$ 31,155.37	\$ 25,923.25
Liens Executed During Fiscal Year	\$ 0.00	\$ 49,682.27	\$ 0.00	\$ 0.00
Interest & Costs Collected (After Lien Execution)	\$ 0.00	\$ 1,046.54	\$ 2,460.19	\$ 7,758.79
Total Debits	\$ 0.00	\$ 50,728.81	\$ 33,615.56	\$ 33,682.04

SUMMARY OF CREDITS

	Last Year's Levy	PRIOR LEVIES		
		2022	2021	2020+
Redemptions	\$ 0.00	\$ 20,453.54	\$ 15,256.51	\$ 22,522.53
Interest & Costs Collected #3190 (After Lien Execution)	\$ 0.00	\$ 1,046.54	\$ 2,460.19	\$ 7,758.79
Abatements of Unredeemed Liens	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Liens Deeded to Municipality	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Unredeemed Liens End of Fiscal Year #1110	\$ 0.00	\$ 29,228.73	\$ 15,898.86	\$ 3,400.72
Total Credits	\$ 0.00	\$ 50,728.81	\$ 33,615.56	\$ 33,682.04

Summary of Elderly Liens	Last Year's Levy	2022	2021	2020+
Unredeemed Elderly Liens Beg. of FY		\$ 0.00	\$ 0.00	\$ 0.00
Elderly Liens Executed During FY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Elderly Liens Interests & Costs Collected	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Elderly Lien Debits:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Elderly Redemptions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Elderly Liens Interests & Costs Collected	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Abatements of Unredeemed Liens	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Unredeemed Elderly Liens End of FY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Elderly Lien Credits:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

OLD HOME DAYS



2023 Westmoreland Old Home Days was a huge success.

Starting off with the meet and greet Friday night allowing longtime residents and new residents an opportunity to meet each other. Thank you to Laura Hanson for putting this together so Beautifully.

We'd like to start by thanking Elaine Moore for resurrecting the Westmoreland Old Home Day, and getting a committee started.

We'd also like to thank the following volunteers, without which, it wouldn't have been possible.

- Angie Ackerman for the theme idea. 1752 est. There's no place like home.
- Michelle Priebe for designing the T-shirt.
- Rick Menard for organizing the parade.
- Joann Labarre for organizing the craft fair.
- Madelynn Cassin for officiating the pie eating contest.
- The town selectmen for hosting the dedication of the new Veterans War Memorial.
- Sally Hatt Albrecht from the Westmoreland United Church for securing the lunch wagon.
- Jamie Sheffield for bring his tortoise's and educating our community.
- Jaime Dyer for providing the foam rest for our youth residents.
- Alison Millar and her mom Sandra for doing the kids games at the school.
- Pam and Allen Bressett for hosting the softball tournament.
- Elke Hanna for the contra dance.
- Carla Mansfield for donating the Westmoreland old home day banner.
- Mark Hayward for opening the school gymnasium for the Contra dance.
- The Barn and Thistle restaurant for staying open longer than normal business hours to accommodate the Westmoreland Old Home Day.
- To all the women who donated pies for the pie sales.
- Kona Ice for being a part of the festivities.
- Andy and Mary Ellen Russell for designing the old home day signage.
- Historical Society for hosting the ice cream social on Sunday to close out our weekend.



Thank you to all the businesses who donated for the raffles.

Sincerely,
The Old Home Day committee
Theresa Russell
Rose Semaski
Elaine Moore

PARK HILL MEETING HOUSE AND HISTORICAL SOCIETY

The purpose of the Society shall be to preserve and maintain the Park Hill Meeting House and Corner School House as significant historic landmarks and to promote the use of these buildings for community activities and as museums. The Society also seeks to preserve the history of Westmoreland through the acquisition of books, papers, maps, and artifacts; to establish a genealogy and history library; and to preserve Westmoreland's historic features through historic designation and grants. (From the Society by-laws)

This year has been very active for the Society. Six public events, including music and lectures, were held at the Meeting House. Private events were held as well (50th Anniversary for local couple married at the Meeting House and a Memorial Service). Please contact us if you are interested in renting the Meeting House for a private event.

2023 Events:

- The Cheshiremen Chorus, July 9
- Monadnock Music, July 14
- Westmoreland Town Band concert and Ice Cream Social, August 20
- New England's Colonial Meetinghouses -- NH Humanities, Paul Wainwright, September 3
- Gypsy Reel, a Celtic band concert September 24
- Christmas Carols, December 22

Website relaunched (<https://westmorelandhistoricalsociety.org/>) with expanded information and an on-line "book store".

The Society engaged Beth Miller of North Country Architect, Historical Preservationists, to assist us with preliminary design work on repairs and handicap accessibility for the Meeting House. This work will be partially funded through a grant from the New Hampshire Preservation Alliance.

The Westmoreland Historical Society Museum Committee met throughout the spring, summer and autumn months. We had a great clean-up session and updated the Corner School inventory. During a cleaning session, we discovered a wonderful collection of rocks and minerals. With the help of Maisie Crowthers, we were able to clean the specimens, label them, and put them on display in the classroom as part of a science lesson at the Corner School Museum. We also have some minerals from nearby mines and quarries to add to our collection donated by Doug Robinson from Alstead. The Eighteenth-Century Heirloom Gardens around the property will be revitalized this spring by Abigail Robinson from town. By summer, we are planning to make the school handicapped accessible and hopefully ready for a visit by the public a few days each month. A big Thank You goes to the committee members who have given of their time to help make this project a reality. We are still looking for vintage student desks and a small, old wood stove for the classroom. Please contact Nancy Sandahl jmncsndl@aol.com if you have any of these items to share.

Archivist, Deb Stavseth, continues to organize, file and catalog items in the historical society collection.

Sally Hall, Deb Hatt, Deb Stavseth and Nancy Sandahl thoroughly hand cleaned all items in the archival closet in the Town Hall after the ceilings were done upstairs. A big thanks for keeping the artifacts in good shape.

The 2023 annual membership meeting was held in person in the Park Hill Meeting House on Sunday, August 6, 2023 with 14 people present. Walter Carroll was re-elected Meeting House Property Manager; Kristen Warner was elected Clerk. After many years of selfless service to the society, Janet Hurley stepped down as the Treasurer. Patti Seymour is "Acting" Treasurer while we actively search for a volunteer for this important position. Please contact me if you are interested in this role (patti.seymour@gmail.com).

Thank you to property managers Walter Carroll (Meeting House) and John Harris (School House) for their ongoing work maintaining the buildings and grounds of our historic landmarks, to Janet Hurley for maintaining our financial records, to Nancy Sandahl for her work on the town museum, and to Directors Patti Seymour and Sharon Combes-Farr for their leadership.

Respectfully Submitted, Patti Seymour, Co-Director

Executive Committee: Patti Seymour (Co-director), Sharon Combes-Farr (Co-director), Kristen Warner (Secretary), Janet Hurley (Treasurer – emeritus), Deb Stavseth (Archivist), Walter Carroll (Meeting House property manager), John Harris (Corner School House property manager), Sally Albrecht (Membership Director)

RECREATION COMMITTEE

The Recreation Committee discussed the creation of a “Bingo Night” to be held at the Town Hall one night a month. Contact any member of the committee if you are interested in helping with organizing this event. The East Westmoreland ball field is still in need of repairs that will be addressed this year. The clean-up of the pine trees outside of the tennis/pickle ball court has been completed. The court experienced extensive use for pickle ball the past year. The fence around the court is in need of straightening. We have contacted several contractors to bid on this project. We are also open to other contractors that would be interested in bidding for this job. Please contact any member of our committee about this.

Our meetings are posted and open to the public and all are welcome to join the discussions.

Respectfully submitted: Susie Harris – Chairman
Members - Dave Bressett, Jason Simino, Nancy Hillier, Alan Bell and Kevin Hildreth

WESTMORELAND PUBLIC LIBRARY

Statement of Activities December 31, 2023

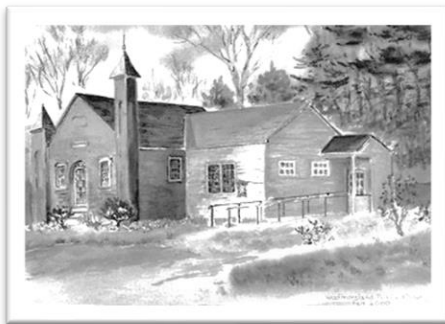
Budget	\$41,332.00
Town Appropriation	\$10,489.49
Salaries Paid by Town	\$30,842.51
Other Income	
Overdue book fund	\$71.21
Miscellaneous Income	\$128.95
Total Income	\$41,532.16
Expenses	
Payroll	\$30,842.51
Books & Periodicals	\$4,108.58
Program Supplies	\$117.55
Supplies	\$486.86
PO Box Rental	\$152.00
Computer Program Fee	\$1,060.00
Computer Hardware	\$364.97
Computer Web Page	\$144.00
Electricity	\$1,040.73
Heat	\$921.73
Building maintenance	\$420.23
Phone & Internet	\$601.71
Snow Removal	\$490.00
Total Expenses	\$40,750.87
Surplus	\$781.29

WESTMORELAND PUBLIC LIBRARY

The Westmoreland Public Library had a great year in 2023.

Our circulation numbers have continued to grow. We had 2,561 patrons visit the library in 2023. 43 people signed up for a new library card. A total of 4,103 physical items were borrowed from the library; this doesn't include the 1,133 books, audiobooks, and magazines our patrons downloaded from Libby. 1,014 Interlibrary Loan books were swapped between our library and others in the state; 552 went out on loan, and we borrowed 462. We added 329 items to our collection this year and discarded many older books. Discarding books may seem counterproductive, but it's a very important step in keeping our collection healthy and up to date.

Book Groups have started again! A new adult Book Club began meeting in the fall. They will meet every month to discuss the current book, copies of which are provided through Interlibrary Loan. In the summer, a kids reading group met every week to read a chapter and discuss "Misty of Chincoteague."



At Halloween, a new tradition began: After trick or treating was done, we kept the library open late and invited the kids to gather in the dimly lit children's area to listen to spooky stories. They especially liked the story about the ghost of Willard Bill, the library's founder, who is very keen to get your overdue books back.

Continuing a great relationship with the school, we've had not only our usual kindergarten and first grade visits, but the upper classes have made a few appearances to learn about the library's resources and the weather station. It's really important for students to know the library is always here for them.

The library received several generous gifts this year which help support our cataloging systems as well as allowing us to buy special books to add to our collection. Many of our donations were given in memory of Pat Leinster, one of our former librarians who passed away this fall. Thank you to all our volunteers who give their time and talents to the library to help keep us looking great and serving our community better.

A special Thanks to our supportive Board of Trustees:

Louise Slayton, chair, Steve Breck, Katherine Cox, Susie Harris, and Janet Hurley.

Respectfully submitted,
Sarah Dupeyron, director

PLANNING BOARD

Westmoreland Planning Board members are appointed by the Selectmen. The board holds regular meetings which are open to the public at the Town Hall on the third Monday of each month at 6:30 PM. The board welcomed as our new board alternate John Stronk. Upon his request, Larry Siegel moved to alternate with Kristen Riley becoming a full board member.

The purpose of the Planning Board is to guide the development of the town. Decisions are made considering the landowner's rights and desires and balancing this with the intent of the town, as shown in the Master Plan and Zoning Ordinances, through processes such as subdivision and site plan review. Information on the steps for subdivision or site plan review as well as ordinances are available in the Selectmen's office and on the town's website. If residents have suggestions for changes for the Zoning Ordinances, we encourage you to submit them to the board for consideration. While the board drafts ordinances, it is the residents who vote to determine whether to adopt them during the March town ballot vote.

If a property owner is planning any changes or construction to land in town, a call to the Zoning Administrator is the first step. This is the best way to find out if any necessary permits or processes are needed. If anyone has business to bring before the Planning Board, they should contact the board's secretary, Kristen Riley, to be put on the agenda. The board decided that a mandatory meeting with the secretary a month before submitting an application is required as state requirements are making the processes more complicated. Anything requiring a hearing must be officially noticed which means that the secretary must receive the complete application packet of information 21 days prior to the hearing date. Folks just wanting information do not need to be noted on the agenda and may just drop in at a meeting.

In 2023 there were four informational meetings with people who wanted to know about processes for use of their land. The board approved three home business site plans and two revisions to site plans. We revoked the uncompleted phase of a 34-year-old subdivision and site plan. We requested the establishment of a Master Plan subcommittee to start the work to update Westmoreland's Master Plan and this group is now hard at work. We encourage the citizens to respond to their requests for views on what the future of the town should look like. We updated our rules of procedure to keep current with changes made by the NH Legislature, worked on ordinances including a draft small wind energy system ordinance. This has been submitted for vote by the town. We have marked other ordinances that we will review. Some will wait for the Master Plan completion to ensure we are on track with the desires of the town. Others will be addressed in 2024.

Westmoreland Planning Board Members

Lauren Bressett, Chair
Bruce Smith, Vice Chair
John Snowdon, Selectman
Liana Capra
Alison Fissette

Tim Thompson
Kristen Riley, Clerk
Larry Siegel, Alternate
John Stronk, Alternate

ZONING BOARD OF ADJUSTMENT

The Zoning Board of Adjustment considers applications for property uses which may require a Special Exception or a Variance according to the Westmoreland Town Zoning Ordinances. The Zoning Board meets at the Town Hall at 7:00pm on the third Wednesday of each month when an application has been submitted. Notices of hearings are posted at the Town Hall, and the post office at least five days before the hearing. Abutters of the property seeking an adjustment are notified by Certified Mail.

Zoning Board Chairman: Peter Remy, Vice Chair Alan Bell
Members: Brian Merry, Nancy Ranson, Ernie Perham
Alternate Members: Mark Terry, John Harris

Zoning Board of Adjustment had several hearings that are listed below:

- March 8, 2023
Elizabeth Kenney of 260 Poocham Road Tax Map and Lot R2-11.
Special Exception for Home Business – Granted
- May 17, 2023
Ben Russell of 35 Nims Road Tax Map and Lot R12-6c.
Special Exception for Home Business - Granted
- June 21, 2023
Ian Dewey of 33 Hunt Road, Tax Map and Lot R3-38E.
Special exception to build an ADU – Granted
- July 19, 2023
Ryan Poling of 206 Hurricane Road, Tax Map and Lot R13-4.
Special Exception to build an ADU – Granted
- August 16, 2023
Brian Tilton of 346 Route 63, Tax Map and Lot R16-20.
Variance to construct a 1,152sf ADU larger than what the town ordinances allow (900sf) applicant withdrew variance request.
A Special Exception for ADU (900sf) was granted.
- September 20, 2023
Matthew Lilly of 1024 Route 12, Tax Map and Lot U2-7.
Special exception for food trucks - Granted
- October 18, 2023
William Bassler of 133 Lincoln Hill Road, Tax Map and Lot R2-16.
Appeal of administrative decision of revoking zoning permit.
The appeal was granted, and the zoning permit was reinstated.

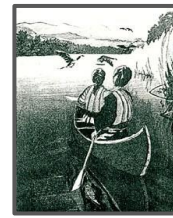
Respectfully submitted by Kaelyn Willette, Zoning Board Clerk

- ADU – Accessory Dwelling Unit

Wantastiquet Local River Subcommittee

of the Connecticut River Joint Commissions

New Hampshire – Walpole, Westmoreland, Chesterfield, Hinsdale
Vermont – Westminster, Putney, Dummerston, Brattleboro, Vernon



Connecticut River – Wantastiquet Local River Subcommittee – Annual Report 2023

The Wantastiquet Subcommittee of the Connecticut River Joint Commissions (CRJC) meets every two months and consists of up to two volunteers nominated by riverfront municipalities, with allowance for alternates. Throughout 2023, the Subcommittee has maintained a hybrid meeting format where a quorum of participating municipalities is required to be present in person. Current members of Vermont are Kathy Urffer and Michael Fairchild from Brattleboro, Andy White from Vernon, Jim Calchera from Westminster, Heidi Henkel from Putney, and openings in Dummerston. Current members of New Hampshire are Roland Volbehr from Chesterfield, Mike Darcy from Hinsdale, Samantha Loch from Walpole, and Perry Sawyer from Westmoreland. Those with one representative have an opening for a second volunteer. During 2023, Perry Sawyer from Westmoreland served as chair. Meetings and events are open to the public.

Wantastiquet is one of the five subcommittees a part of the CRJC since 1989. The Subcommittees provide a local voice to help steward the resources on or affecting the Connecticut River, particularly on topics related to the maintenance of good water quality, wildlife habitat, and appropriate development. Specific responsibilities include providing feedback on proposed permits and plans to NH Department of Environmental Services, VT Agency of Natural Resources, and municipalities. In addition, CRJC is responsible for maintaining a bi-state watershed plan.

During 2023, Wantastiquet engaged on several issues. Permits that were reviewed include an alteration of terrain permit for New England Power through a wetlands, a stream alteration in Dummerston, a floodplain restoration in Brattleboro, a proposal for a museum in Chesterfield, a monitoring of the relicensing of the Connecticut River Vernon Dam.

Wantastiquet supported outreach efforts in service of the Connecticut River, including the Making Room series: Planning for those who are here and those on their way; as well as the Connecticut River Watershed Partnership meeting in coordination with Friends of Conte. Further, Wantastiquet supported water quality monitoring efforts along the Connecticut River.

In 2024, Wantastiquet will continue their activities in management, outreach, and learning for the Connecticut River. Wantastiquet welcomes local participation in permit reviews, educational events, watershed planning, and water quality monitoring. If you are interested to learn more, please contact us at info@crjc.org.



CONSERVATION COMMISSION

Before I begin, I would like to take a moment to acknowledge the passing and express gratitude to Marshall Patmos, former chairman of the Conservation Commission. He was a hardworking man who put forth a lot of effort and time for the commission.

There have been several projects and commitments we conducted for the year of 2023. First, as always, we continued our work with conservation toward easements within the town. Secondly, we worked closely with Steve Horton with DES on the fire station. We worked on a display for Old Home Day. We also investigated within the town various trail projects. One was the Rail to Trail which the Snowmobile Club has done an effective job of maintaining and mapping. The other is the trail on the Warwick Preserve, which is maintained by the New Hampshire Conservancy.

We met with Kate Buckman from the Connecticut River Conservancy regarding current information on the relicensing process of the five hydroelectric dams on the Connecticut River. We have also spent a good amount of time on PFAs. We continue our goal of getting the latest and most relevant, scientifically accurate, information so that we can make informed and intelligent decisions.

We would like to extend a thank you to Jonathan Lounsbury for his greatly appreciated efforts with roadside cleanup.

Finally, we want to continue to extend our assistance to landowners to become greater stewards of the land with the purpose of conservation and productivity for our future generations.

Perry Sawyer Conservation Commission Chairman

Members - Stuart Adams, Anson Burt, April Ferguson, Jeanette Hubert, Jean Rudolph, Jon Lounsbury
Alternates - Alisha Powell, Richard Schmidt

EMERGENCY MANAGEMENT

This past year has been interesting. With the fact that the fire station/emergency operation center has been torn down to make way for the new building. We look forward to occupying our new office and storage space. Thank you to the residence of Westmoreland for helping us to accomplish this important task.

Deputy emergency management Director Richard Meyer has resigned his position this year due to health reasons. I would like to take this time to thank him for his help and insight these last few years. Richard stepped up and volunteered his time when he saw that there was a vacancy. I truly appreciate his dedication to our town. Scott Talbot has agreed to fill this role. He comes with many years of experience in the public safety realm. We are fortunate to have him.

With climate change, and the increasing intensity of our weather systems, one of the biggest challenges we see now and in the coming year is storm related damage and disruptions. We encourage all residents to make plans for power outages and road closures. Stock up on essentials and be prepared for such events.

Respectfully submitted,

Tom Finnegan - Emergency Management Director

Deputies – Bill Chase and Scott Talbot

HEALTH OFFICER

This was my first year as the Health Officer for the Town of Westmoreland. I was able to complete the required certified training outlined by the State of New Hampshire for all new Health Officer's this summer. While it was some of the driest of materials to cover; it also was had its interesting moments.

As the Health Officer I had one official investigation for 2023 which is still ongoing.

I would like to thank our Town Administrator and the Board of Selectman for their support and look forward to serving the Town of Westmoreland in 2024.

If you have questions or concerns regarding public health, what that term means and what the Town Health Officer can provide as a service please email me at stalbot36@myfairpoint.net or please text me at 603-209-7287. I prefer, if possible, these types of contacts in order to provide a written record of events. Your contact is considered confidential.

Scott A. C. Talbot
Town of Westmoreland, Health Officer

2023 Fire & Rescue Calls		
Type	Number of Calls	Total Personnel Hours
AFA Business	0	0:00
AFA Fire Station	0	0:00
AFA Maplewood Nursing Home	1	0:25
AFA Maplewood Assisted Living	0	0:00
AFA Private Residence	3	7:56
AFA School	1	2:40
AFA Water Treatment Plant	0	0:00
Brush Fire	2	19:51
Car Fire	1	6:00
Chimney Fire	1	1:28
CO Detector	3	8:25
Downed Wires / Transformer	18	46:56
Gas / Oil Leak	1	4:40
Good Intent / Smoke Investigation	7	19:43
Hazmat	0	0:00
ME Maplewood Assisted Living	11	10:31
ME Maplewood Nursing Home	39	39:42
ME Private Residence	58	89:04
ME Other	7	9:36
Motor Vehicle Accident	19	170:19
Mutual Aid Given	9	39:02
Mutual Aid Received	0	0:00
Public Assist	22	25:21
Structure Fire	1	80:24
Other	17	45:48
Total	221	627:51

Month	# Calls	Total Number Of Calls
Jan - 2023	20	20
Feb - 2023	7	27
Mar - 2023	24	51
Apr - 2023	18	69
May - 2023	20	89
Jun - 2023	17	106
Jul - 2023	21	127
Aug - 2023	31	158
Sep - 2023	17	175
Oct - 2023	13	188
Nov - 2023	17	205
Dec - 2023	16	221

WESTMORELAND FIRE/RESCUE DEPARTMENT

Harry Nelson, Chief

Graham Gitchell, Deputy Chief

The Department responded to a total of 221 Fire and Rescue calls in 2023, these calls consumed over 627 person hours.

This past year we had a house donated to the Fire Department to do some live fire training. Chesterfield, Spofford and Walpole participated in the training. The training consisted of Hose Advancement, Search and Rescue, Ladder Placement, Incident Command and Hose Streams. Thank you to the property owners for this opportunity.

By the time you read this we will have moved into the new Fire Station. First and foremost, we would like to thank the citizens of Westmoreland for voting to build the new station. Members of the department are very excited for this new station not only does it bring room for us, equipment and the trucks it also makes for a much safer environment for everyone. There is just too much to describe about the new fire station too list. We are planning an open house in the spring but if you see a member around the firehouse feel free to stop by and get a tour.

We are asking All Westmoreland residents to put your house numbers visible from the roadway. This will assist us in getting to your emergency in a reasonable amount of time. As a fundraiser we are selling reflective house numbers, if you are interested in a sign give us a call.

The Fire Department has the availability to send out notices to town residents to be notified of an Emergency in Westmoreland like trees/power lines down, road closures, etc. It is called Code Red and you have to sign up for it by contacting the Town Administrator. I encourage ALL residents to sign up for this app, it is FREE of charge.

Any Westmoreland resident interested in becoming a member of the department may join us the third Tuesday of each at 8:00 pm at the station.

The members of the Westmoreland Fire/Rescue Department would like to thank the citizens of Westmoreland for their outstanding support this past year. Our goal is to keep the citizens of Westmoreland from harm with professional service.

ANY QUESTIONS feel free to contact us at westmorelandfire36@gmail.com or (603) 399-9993

Respectfully Submitted
Harry E. Nelson, Fire Chief

PUBLIC WELFARE

In 2023 the Town did not give out any assistance or have any activity

Elaine Moore, Officer of Public Welfare

COMMUNITY POWER

Westmoreland Community Power Advisory Committee Members: Kathy Cox, Terry Cox, Scott Talbot, and Mark Terry (Committee Chair)

The primary purpose of establishing the Westmoreland Community Power program is to lower the cost of electricity service for Westmoreland residents, businesses, and the town of Westmoreland.

2023 Westmoreland Community Power Advisory Committee Milestones:

January & February: Public Hearings were held to provide general information concern Westmoreland Community Power.

March: Westmoreland residents approved the Westmoreland Community Power Plan and authorized the town to launch Community Power at the annual Town Meeting.

June 16: Westmoreland submitted a request for approval of a community power aggregation plan to provide electric power supply and services for residents, businesses, and other entities in Westmoreland pursuant to RSA chapter 53-E. Accompanying its request, Westmoreland submitted the text of its Plan.

June 16: Westmoreland filed a Community Power Electric Aggregation Plan with the Public Utility Commission pursuant to RAS 53-E:7 for Commission review and approval.

June 19: The Commission issued an order of notice establishing a deadline for comments on Westmoreland's Plan. No comments were received. Based upon the foregoing, it is hereby determined that the Town of Westmoreland's Request for Plan Approval is GRANTED.

November 21: Westmoreland received a "Commencement of Service Notice" from CPCNH officially notifying Westmoreland that would launch Westmoreland Community Power in March 2024.

December 21: Mark Terry (Member Representative to Community Power Coalition of New Hampshire [CPCNH]) & John Snowdon (Member Representative Alternate to CPCNH) participated in the CPCNH Risk Management Committee meeting and confirmed with CPCNH the decision to procure electricity from CPCNH starting in March 2024.

AUDIT REPORT

Plodzick & Sanderson, P.A. of Concord, NH examined and audited the accounts of the Town of Westmoreland: Financial Records, Treasurer, Tax Collector, Trustees of the Trust Funds, Town Clerk and Library for the year 2022. Financial Statement Reports are on file for viewing in the Selectmen's Office.

BUILDING INSPECTOR

A TOTAL OF 39 PERMITS WERE ISSUED IN 2023

Addition	4	Barn	4
Garage	4	Deck	2
Remodeling	3	Solar	15
ADU	2	Green Hous	1
Carport	2	Repair	1
New House	1		

Larry Muchmore, Building Inspector

HIGHWAY DEPARTMENT

2023 was probably the rainiest I can remember and we spent most of our summer keeping culverts and ditches open. These efforts helped us escape with minimal damage unlike some of the surrounding towns. We also managed to keep our cemeteries looking good and got some roadside mowing done as well. We are now in winter mode and getting ready for whatever winter may bring this year.

Thank you for your support and patience through all the summer rain. We will do our best to keep roads open and safe this winter. We hope everyone has a safe and wonderful year.

Dave Poklemba, Road Agent

SUPERVISORS OF THE CHECKLIST

Duties of the Supervisors of the Checklist, required by State Law and under the jurisdiction of the NH Attorney General's Office, include:

- Maintain and update the State ElectionNet database and files.
- Hold public meetings to accept new registrations, change party affiliation, and make corrections (change of name, adding a middle name, change of address).
- Certify signers of nomination papers.
- Print and assemble checklists for elections.
- Fulfill requests for copies of the checklist.
- Attend each election and meeting where the checklist is used.

At the March 14 Town election, there were 180 votes cast, including 59 Democrats, 49 Republicans, and 72 Undeclared voters.

In July the committee completed work addressing a list of thirty-four voters whose names appeared on the NCOA (National Change of Address) list. This list consisted of Westmoreland voters who had secondary addresses per the US Postal Service. Letters were sent to thirty-four Westmoreland voters warning them of the duplication and advising them that they had thirty days to correct the duplicate addresses with the Town Clerk, or they would be removed from the voter checklist. Of these, four voters replied to verify their residence, all others were removed.

Our current checklist has a total of 1123 voters, a decrease of 102 from the 2022 report. The current listing includes 338 Democrats, 234 Republicans, and 551 Undeclared voters.

Respectfully submitted by the Supervisors of the Voter Checklist,
Rachel Bartlett, Laurie Burt, and Dawn Lincoln

RECYCLING & SOLID WASTE COMMITTEE

The Recycling Committee continued its quest to find ways to not only decrease costs, but to also decrease trash volume and increase recycling habits. The trucking costs of the transfer station are roughly eleven times what they were in 2013. Another concern is that available landfill space in the State is becoming scarce. State plans are to reduce waste that goes into landfills by 25% by 2030 and by 45% by 2050 (NH Public Radio, Department of Environmental Services 10/22). Yet another landfill issue involves food waste which creates methane gas, a known contributor to climate change. 58% of planet-warming methane emitted from U. S. landfills comes from decomposing food and methane has significantly more warming potential than carbon dioxide (EPA). The committee has reached out to Elm City Composting in Keene to consider composting options at the transfer station.

One immediate cost-cutting opportunity is through the recycling of tin (in the Scrap-it bin) and (crushed) aluminum cans (in the barrels). These both offer income to the town, and the committee again highly recommends townspeople participate in this practice of recycling. The choice facing the town is to pay for its recyclable items or receive pay for recycled items.

With that in mind, the committee will present the option of Pay-As-You Throw, a system in which townspeople are charged for the amount of waste they are sending to the landfill based on the number of town-issued trash bags they use. The program is meant to offset increasing costs of garbage collection and disposal, while prompting people to think more about the waste their household is generating. According to 2018 research from the NH Agricultural Experiment Station at UNH, of the 34 towns studied, all of them saw a 43 to 54 percent decrease in municipal disposal rates compared to towns without such programs. More information on this will be made available to the public before the March town meeting.

Respectfully submitted with thanks to Richard Meyer for his research throughout this process. Committee members include Rachel Bartlett, Hailey Mackey, Dave Poklemba, and Jean Prior.

RECYCLING CENTER

2023	TONNAGE	TONNAGE COST	TRUCKING COST	TOTAL COST	INCOME
Compactor	301.21	\$37,651.25	\$5,440	\$43,091.25	
Co-Mingle Recycling	46.97	\$9,216.64	\$5,440	\$14,656.64	
Demolition Container	33.99	\$4,217.64	\$2,400	\$6,617.64	
Container Charge		\$600.00		\$600.00	
Highway Dumpster		\$1,800.00		\$1,800.00	
Paper	23.99	\$1,040.31	\$1,305	\$2,345.31	\$27.33
Cardboard	15.49	\$0.00	\$1,305	\$1,305.00	\$447.75
Aluminum Cans	0	\$0.00	\$500	\$500.00	\$1,743.00
Iron	0	\$0.00	\$375	\$375.00	\$604.76
Stickers					\$11,990.00
Chargeable Items					\$7,893.00
TOTALS	421.65	\$54,525.84	\$16,765	\$71,290.84	\$22,705.84

BRIGGS FUND

Each year the town elects two citizens to serve on the Briggs Committee. In 2023 the committee did not meet since there were no requests for funds. The purpose of the Fund is to provide a happy Christmas for the children of Westmoreland.

Bill Franzen

Tim Thompson

TRUSTEES OF TRUST FUNDS

To fulfill their fiduciary duties to the Town of Westmoreland and the Westmoreland School District, the trustees met eight times in 2023. As trustees we are responsible for managing the Capital Reserves and Trust Funds for the town and school district.

Capital Reserves are public monies set aside by voters at Town Meeting to support public purposes. A complete list of Capital Reserves can be found in the tables that accompany this narrative. Since these funds are taxpayer dollars, safety is the guiding investment principle. Trustees invest them only in FDIC-insured banks and the New Hampshire Public Deposit Investment Pool.

Unlike Capital Reserves, Trust Funds are created with private donations. However, like Capital Reserves, trusts exist to meet a public purpose. Since most Trust Funds are non-expendable, the principal can never be spent. Although this limits the amount of money available for immediate spending, it ensures the long-term health of the trusts and makes these funds suitable for long-term investment. That is why trustees have invested most of the trusts in Exchange Traded Funds. The remainder of the Trust Funds are invested in a money market account and bond funds.

2023 was a time of transition for the trustees. After serving as a trustee for seven years, Ceil Goff moved from Westmoreland to Keene. The town was well served by her knowledge of investing, her research skills, and her desire to give back to a community she cherished. We will miss her. Fortunately, the Selectmen appointed Tom Bates to replace Ceil. Tom ran a successful accounting practice in Keene for many years and had previously served as a Westmoreland Trustee of the Trust Funds for several years. We welcome him back to public service.

In 2023 Trustees also experienced changes in how we report our finances to the state. For many years trustees notified the state of our finances by filing the MS9&MS10 reports that appear in the town's Annual Reports. These reports are still posted on the following pages. Now the state is mandating that trustees file the 2023 reports via the state portal. This represents a significant and unwelcomed change. Our prior attempts to use the portal revealed it to be a tedious duplication of data entry.

Trustees also dealt with a more enjoyable change this year: rising interest rates. In previous years, like the rest of you, trustees endured paltry returns on funds in money market/savings accounts. Trustees have taken advantage of these new rates by purchasing CD's from Mascoma, Franklin and Walpole Savings Banks, Edward Jones and NBT. Nearly all of them are yielding between 4 and 5%. In addition, our account with the New Hampshire Public Deposit Investment Pool, where nearly half of all Capital Reserves are invested, yielded 5.48% at year's end.

Tom Bates

Bill Franzen, financial officer

Tim Thompson, chair

Town of Westmoreland - Trust Funds and Capital Reserves

CAPITAL RESERVES 2023	MS-9 Date	12/31/2022	Capital	PRINCIPAL Deposits/	Withdrawn	12/31/2023	12/31/2022	Income	INCOME Transfer	Expended	12/31/2023	GRAND TOTAL		Market Value	Unrealized
		Balance	Gain/Loss		Balance	Balance	Balance	Balance		Balance	Balance	Balance	12/31/2023	Gain / Loss 12/31/2023	
COMMON TRUST FUNDS															
Cemetery		\$ 160,908.12	\$ 4.15	\$ 3,485.00	\$ -	\$ 164,397.27	\$ 9,482.91	\$ 4,470.71	\$ -	\$ 3,309.92	\$ 10,643.70	\$ 170,391.03	\$ 175,040.97	\$ 194,325.76	\$ 19,284.79
Library		106,451.15	2.71	-	-	106,453.86	4,692.07	2,916.17	-	4,692.07	2,916.17	111,143.22	109,370.03	121,949.17	12,579.14
Union Meeting House		3,619.79	0.11	-	-	3,619.90	819.77	116.48	-	-	936.25	4,439.56	4,556.15	5,058.62	502.47
Other		<u>116,487.34</u>	<u>3.03</u>	<u>21,366.84</u>	<u>36,670.66</u>	<u>101,186.55</u>	<u>7,840.28</u>	<u>3,312.10</u>	<u>14.84</u>	<u>693.00</u>	<u>10,444.54</u>	<u>124,327.62</u>	<u>111,631.09</u>	<u>125,702.44</u>	<u>14,071.35</u>
Total Common Trust Funds		\$ 387,466.40	\$ 10.00	\$ 24,851.84	\$ 36,670.66	\$ 375,657.57	\$ 22,835.03	\$ 10,815.46	\$ 14.84	\$ 8,694.99	\$ 24,940.66	\$ 410,301.43	\$ 400,598.24	\$ 447,035.99	\$ 46,437.75
CAPITAL RESERVE FUNDS															
Emergency Management	2023	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -
Fire Equipment	1968	132,400.00	-	10,000.00	-	142,400.00	6,631.86	5,683.59	-	-	12,315.45	139,031.86	154,715.45	154,715.45	-
Grant Matching Fund	2023	-	-	10,000.00	-	10,000.00	-	-	-	-	-	-	10,000.00	10,000.00	-
Highway Equipment	1968	36,127.00	-	10,000.00	-	46,127.00	2,974.09	1,598.44	-	-	4,572.54	39,101.09	50,699.54	50,699.54	-
SPED/HS Tuition	1996	224,883.00	-	45,000.00	-	269,883.00	35,191.35	10,631.78	-	-	45,823.13	260,074.35	315,706.13	315,706.13	-
Recreation Fund	2001	223.81	-	-	-	223.81	512.80	30.11	-	-	542.91	736.61	766.72	766.72	-
School Legal Services	2014	4,993.50	-	-	-	4,993.50	285.33	215.80	-	-	501.13	5,278.83	5,494.63	5,494.63	-
School Renovation	2002	96,960.60	-	-	-	96,960.60	8,298.15	4,302.95	-	-	12,601.10	105,258.75	109,561.70	109,561.70	-
Bridge Rebuilding	2002	120,909.62	-	-	-	120,909.62	8,257.94	5,280.34	-	-	13,538.28	129,167.56	134,447.90	134,447.90	-
Town Clock	2009	3,000.00	-	-	1,000.00	2,000.00	333.94	136.29	-	-	470.23	3,333.94	2,470.23	2,470.23	-
Fire Department Facility ¹	2019	8,513.35	-	-	8,513.35	-	782.54	73.70	-	856.24	0.00	9,295.89	0.00	0.00	-
Town Hall Repair	2020	37,700.00	-	30,000.00	-	67,700.00	468.99	1,560.34	-	-	2,029.33	38,168.99	69,729.33	69,729.33	-
Town Hall Septic Tank Fund ²	2021	<u>0.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00</u>	<u>-</u>	<u>0.00</u>	<u>-</u>	<u>-</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-</u>
Total Capital Reserve Funds		\$ 665,710.88	\$ -	\$ 106,500.00	\$ 9,513.35	\$ 762,697.53	\$ 63,737.00	\$ 29,513.35	\$ -	\$ 856.24	\$ 92,394.11	\$ 729,447.88	\$ 855,091.64	\$ 855,091.64	\$ -
TOTAL ALL FUNDS		\$ 1,053,177.28	\$ 10.00	\$ 131,351.84	\$ 46,184.01	\$ 1,138,355.10	\$ 86,572.03	\$ 40,328.81	\$ 14.84	\$ 9,551.23	\$ 117,334.77	\$ 1,139,749.31	\$ 1,255,689.88	\$ 1,302,127.62	\$ 46,437.75

COMMON TRUST FUNDS (MS-10)	2022	2023	CAPITAL RESERVES (MS-9)	2022	2023
	Assets	Assets		Income	Interest Rate
Investment Portfolio - Cost Basis	\$ 374,173.51	\$ 351,783.70	Franklin Savings Bank CD ³	1,729.98	3.93%
Money Market Account	36,127.92	48,814.54	Franklin Savings Bank CD ⁴	1,555.37	4.41%
Correction from Capital Reserve account	-	-	Franklin Savings Bank CD ⁵	1,034.50	4.17%
Common Trust Funds - Cost Basis	\$ 410,301.43	\$ 400,598.24	Mascoma Money Market	161.26	0.20%
			Mascoma CD ⁶	2,012.96	1.98%
EJ Account Value (with unrealized gains)	\$ 414,181.45	\$ 447,035.99	NBT Money Market	35.71	0.18%
			NBT CD ⁷	1,835.50	4.25%
			PDIP Account	21,129.21	5.48%
			Savings Bank of Walpole	18.86	0.35%
			Savings Bank of Walpole CD ⁸	-	5.00%
			Total Interest Income	\$ 29,513.35	
			less expenses	-	
			Amended Total Interest Income	\$ 29,513.35	3.57%
			Total Capital Reserve funds	\$ 729,447.88	
			Correction to Trust account	-	
			Adj. Total Capital Reserve funds	\$ 729,447.88	
			Total Trust Funds	<u>410,301.43</u>	<u>400,598.24</u>
			Total Cap Reserve & Trust Fund	\$ 1,139,749.31	\$ 1,255,689.88

Footnotes

- 1 2023 Warrant Article # 10 - to discontinue the Fire Department Facility Capital Reserve Fund
- 2 2022 Warrant Article # 11 - to discontinue the Town Hall Septic Tank Fund
- 3 Maturity Date 8/27/2023
- 4 Maturity Date 5/27/2024
- 5 Maturity Date 5/20/2024
- 6 Maturity Date 2/8/2024
- 7 Maturity Date 12/7/2023
- 8 Maturity Date 12/13/2024

Town of Westmoreland - Trust Funds MS-10 Report

COMMON TRUST FUNDS		2023	MS-10	12/31/2022	Capital	PRINCIPAL		12/31/2023	12/31/2022	Income	INCOME	Expended	12/31/2023	GRAND TOTAL		Market	Unrealized
Name of Fund	Purpose		#	Balance	Gain/loss	Newfunds	Withdrawn	Balance	Balance	Transfer	Transfer		Balance	12/31/2022	12/31/2023	Value	Gain / Loss
																12/31/2023	12/31/2023
CEMETERYTRUSTFUNDS																	
Canoe Meadow	Cemetery		1	\$405.98	\$0.01	\$ -	\$ -	\$405.99	\$7.31	\$10.84	\$ -	\$7.00	\$11.16	\$413.29	\$417.15	\$463.93	\$46.78
Chaffee Cemetery	Cemetery		2	126.93	0.01	-	-	126.94	109.20	6.20	-	4.00	111.40	236.13	238.33	265.06	26.73
E.Cemetery Perp. Care.	Cemetery		3	12,233.21	0.30	-	-	12,233.51	255.00	327.66	-	211.39	371.27	12,488.21	12,604.79	14,018.20	1,413.41
Gline Cemetery	Cemetery		5	6,366.40	0.21	-	-	6,366.61	2,259.55	226.33	-	146.01	2,339.87	8,625.95	8,706.47	9,682.76	976.28
North Cemetery, Gen. Upkeep ¹	Cemetery		12	14,931.00	0.37	-	-	14,931.37	264.50	398.70	-	257.22	405.98	15,195.50	15,337.35	17,057.17	1,719.82
North Cemetery, Perpetual Care	Cemetery		6	24,127.87	0.60	200.00	-	24,328.47	523.80	646.81	-	417.28	753.32	24,651.67	25,081.79	27,871.86	2,790.07
Outlying Cemeteries, (Cole)	Cemetery		7	635.24	0.03	-	-	635.27	552.09	31.15	-	20.10	563.14	1,187.33	1,198.41	1,332.80	134.38
Pratt Cemetery	Cemetery		8	348.03	0.01	-	-	348.04	6.84	9.31	-	6.01	10.15	354.88	358.19	398.35	40.16
S. Village Cemetery, M. & I. ¹	Cemetery		13	10,081.12	0.25	-	-	10,081.37	239.34	270.79	-	174.70	335.44	10,320.47	10,416.81	11,584.87	1,168.07
S. Village Cemetery, Perp. Care.	Cemetery		9	26,370.46	0.66	1,500.00	-	27,871.12	538.70	706.04	-	455.50	789.24	26,909.16	28,660.36	31,705.93	3,045.57
D. Blood ¹ 1997 ETF ¹	Cemetery		11	39,689.66	1.06	-	-	39,690.72	3,922.65	1,444.30	-	738.24	4,328.71	43,612.31	44,019.44	48,955.46	4,936.02
Cemetery Maintenance fund ¹	Cemetery		10	24,367.64	0.61	1,785.00	-	26,153.24	551.92	653.84	-	847.49	358.27	24,919.56	26,511.51	29,331.90	2,820.39
Burial Support fund ¹	Cemetery		14	1,166.65	0.03	-	-	1,166.68	251.53	37.21	-	24.01	264.74	1,418.18	1,431.42	1,591.93	160.51
Edson Perpetual Care	Cemetery		4	<u>57.93</u>	<u>0.00</u>	<u>-</u>	<u>-</u>	<u>57.94</u>	<u>0.46</u>	<u>1.53</u>	<u>-</u>	<u>0.99</u>	<u>1.00</u>	<u>58.40</u>	<u>58.94</u>	<u>65.55</u>	<u>6.61</u>
Total Cemetery				\$160,908.12	\$4.15	\$3,485.00	\$ -	\$164,397.27	\$9,482.91	\$4,470.71	\$ -	\$3,309.92	\$10,643.70	\$170,391.03	\$175,040.97	\$194,325.76	\$19,284.79
LIBRARYTRUSTFUNDS																	
Bennett, E.G.	Library		1978	\$5,631.64	\$0.15	\$ -	\$ -	\$5,631.79	\$395.63	\$158.14	\$ -	\$395.63	\$158.14	\$6,027.27	\$5,789.93	6,472.10	682.16
Briggs, O.L.	Library		1918	2,385.80	0.06	-	-	2,385.87	167.59	67.00	-	167.59	67.00	2,553.40	2,452.86	2,741.86	288.99
Burt, M.W.	Library		1903	596.28	0.02	-	-	596.30	41.88	16.74	-	41.88	16.74	638.16	613.04	685.27	72.23
Capron, H.F.	Library		1967	1,192.89	0.03	-	-	1,192.92	83.80	33.50	-	83.80	33.50	1,276.69	1,226.42	1,370.91	144.49
Cousens H.G.	Library		1978	1,950.38	0.05	-	-	1,950.43	137.00	54.77	-	137.00	54.77	2,087.39	2,005.20	2,241.45	236.25
Goodrum, A.M.	Library		1968	238.57	0.01	-	-	238.58	16.76	6.70	-	16.76	6.70	255.34	245.28	274.18	28.90
Greene, Dorothy P.	Library		2000	5,935.71	0.15	-	-	5,935.87	416.88	166.68	-	416.88	166.68	6,352.59	6,102.55	6,821.53	718.98
Neff, Emery	Library		1983	1,192.85	0.03	-	-	1,192.89	83.80	33.50	-	83.80	33.50	1,276.66	1,226.38	1,370.87	144.49
Remembering Betty Ann	Library		2012	79,325.83	2.00	-	-	79,327.83	2,786.64	2,154.46	-	2,786.64	2,154.46	82,112.47	81,482.29	90,775.74	9,293.46
Neff, Frances	Library		1989	1,207.42	0.03	-	-	1,207.45	84.85	33.91	-	84.85	33.91	1,292.27	1,241.35	1,387.61	146.26
Starkey, M.	Library		1998	1,187.15	0.03	-	-	1,187.18	83.38	33.34	-	83.38	33.34	1,270.53	1,220.52	1,364.32	143.80
Thompson & Overman	Library		1978	3,220.79	0.08	-	-	3,220.88	226.26	90.44	-	226.26	90.44	3,447.05	3,311.32	3,701.46	390.14
Warner, K.T.	Library		1978	<u>2,385.83</u>	<u>0.06</u>	<u>-</u>	<u>-</u>	<u>2,385.89</u>	<u>167.59</u>	<u>67.00</u>	<u>-</u>	<u>167.59</u>	<u>67.00</u>	<u>2,553.42</u>	<u>2,452.88</u>	<u>2,741.88</u>	<u>288.99</u>
Total Library Trust Funds				\$106,451.15	\$2.71	\$ -	\$ -	\$106,453.86	\$4,692.07	\$2,916.17	\$ -	\$4,692.07	\$2,916.17	\$111,143.22	\$109,370.03	\$121,949.17	\$12,579.14
UNION MEETINGHOUSE																	
Hall, Sarah, M.K.	U.M.H.		1947	\$300.44	\$0.01	\$ -	\$ -	\$300.45	\$74.83	\$9.85	\$ -	\$ -	\$84.68	\$375.28	\$385.13	427.60	42.47
Hall, Victor	U.M.H.		1946	583.68	0.02	-	-	583.70	172.06	19.83	-	-	191.88	755.73	775.58	861.11	85.53
Johnson, Lewis P.	U.M.H.		1985	1,194.94	0.03	-	-	1,194.98	118.78	34.47	-	-	153.24	1,313.72	1,348.22	1,496.91	148.69
Woodward Memorial	U.M.H.		1988	<u>1,540.73</u>	<u>0.05</u>	<u>-</u>	<u>-</u>	<u>1,540.78</u>	<u>454.10</u>	<u>52.34</u>	<u>-</u>	<u>-</u>	<u>506.44</u>	<u>1,994.83</u>	<u>2,047.22</u>	<u>2,272.99</u>	<u>225.77</u>
Total Union Meeting House Funds				\$3,619.79	\$0.11	\$ -	\$ -	\$3,619.90	\$819.77	\$116.48	\$ -	\$ -	\$936.25	\$4,439.56	\$4,556.15	\$5,058.62	\$502.47

COMMON TRUST FUNDS Name of Fund	2023 Purpose	MS-10 #	12/31/2022	Capital	PRINCIPAL		12/31/2023	12/31/2022	Income	INCOME		Expended	12/31/2023	GRAND TOTAL		Market	Unrealized
			Balance	Gain/Loss	Newfunds	Withdrawn	Balance	Balance	Income	Transfer	Balance	12/31/2022	12/31/2023	Value	Gain / Loss		
OTHER TRUST FUNDS																	
Bleeker	Town	1985	595.71	0.02	-	-	595.73	302.51	\$23.57	-	-	326.08	898.22	921.81	1,023.47	101.66	
Pearl Bragg	School	1997	10,686.18	0.28	-	-	10,686.46	613.41	296.48	-	-	909.89	11,299.59	11,596.35	12,875.23	1,278.88	
BriggsChristmas	Town	1918	1,292.21	0.04	-	-	1,292.24	160.84	38.12	-	-	198.96	1,453.04	1,491.20	1,655.66	164.45	
Cutter Grammar	School	1990	619.06	0.02	-	-	619.08	193.27	21.31	-	-	214.59	812.33	833.67	925.60	91.94	
Esty	School	1889	1,049.98	0.03	-	-	1,050.01	294.95	35.29	-	-	330.24	1,344.93	1,380.26	1,532.47	152.22	
Fox	School	1817	1,204.47	0.05	-	-	1,204.51	747.00	51.20	-	-	798.20	1,951.46	2,002.71	2,223.58	220.87	
LoisLeach	School	1976	2,934.62	0.08	-	-	2,934.70	247.99	83.51	-	208.67	122.83	3,182.61	3,057.53	3,417.73	360.21	
Jeff Starkey ¹	School	2005	5,440.11	0.17	-	-	5,440.28	1,343.10	177.98	-	275.00	1,246.07	6,783.21	6,686.35	7,454.07	767.72	
JothamLord	Town	1816	3,495.35	0.09	-	-	3,495.44	59.34	93.27	-	59.33	93.27	3,554.69	3,588.71	3,991.03	402.32	
Men'sClub (Historical Society) ²	Men	1982	4,732.18	0.14	14.84	-	4,747.16	923.16	148.38	14.84	-	1,056.70	5,655.34	5,803.86	6,443.93	640.07	
Old Home Day Fund ¹	Town	2022	3,467.31	0.08	1,427.00	2,526.91	2,367.48	-	90.98	-	-	90.98	3,467.31	2,458.46	2,850.89	392.43	
PickleBall CourtsFund ¹	Town	2020	11.91	0.00	-	-	11.91	28.78	1.07	-	-	29.85	40.69	41.76	46.37	4.61	
Smith Soccer Fund	School	2018	1,259.32	0.03	-	-	1,259.35	105.43	35.81	-	-	141.24	1,364.74	1,400.59	1,555.05	154.46	
Starkey Cobb	Aged	1935	26,243.79	0.65	-	-	26,244.44	445.46	700.27	-	-	1,145.73	26,689.25	27,390.17	30,410.85	3,020.68	
Town Common Gazebo Fund ¹	Town	2023	-	-	16,800.00	16,800.00	-	-	50.00	-	50.00	-	-	-	-	-	
Town Literary	School	1829	2,065.72	0.06	-	-	2,065.79	574.90	69.28	-	-	644.19	2,640.63	2,709.98	3,008.84	298.87	
Westmoreland LionsClub ¹	School	2019	18,546.60	0.46	-	900.00	17,647.06	312.54	494.82	-	-	807.36	18,859.14	18,454.42	20,588.89	2,134.47	
Westmoreland Veteran's Memorial	Town	2020	20,473.86	0.51	3,125.00	16,443.75	7,155.62	423.00	548.29	-	-	971.29	20,896.86	8,126.91	10,492.01	2,365.10	
Ruth White - Christmas	Town	1991	3,616.77	0.10	-	-	3,616.87	604.68	110.76	-	-	715.44	4,221.45	4,332.31	4,810.09	477.78	
ThomasWhite - Soccer	School	1985	8,752.20	0.22	-	-	8,752.42	459.93	241.71	-	100.00	601.64	9,212.13	9,354.06	10,396.68	1,042.62	
Total Other Trust Funds			\$116,487.34	\$3.03	\$21,366.84	\$36,670.66	101,186.55	\$7,840.28	\$3,312.10	\$14.84	\$693.00	\$10,444.54	\$124,327.62	\$111,631.09	\$125,702.44	\$14,071.35	
TOTAL COMMON TRUST FUNDS			\$387,466.40	\$10.00	\$24,851.84	\$36,670.66	\$375,657.57	\$22,835.03	\$10,815.46	\$14.84	\$8,694.99	\$24,940.66	\$410,301.43	\$400,598.24	\$447,035.99	\$46,437.75	
			387,466.40	10.00	24,851.84	36,670.66	375,657.57	22,835.03	10,815.46	14.84	8,694.99	24,940.66	410,301.43	400,598.24	447,035.99	46,437.75	
			TRUE					TRUE					TRUE	TRUE			

Trust Funds Investment Portfolio	Cost Basis	12/31/2023 Values ³	Realized Capital Gains & Losses	Income	Edward Jones Financial Statement		2022	2023
					2023 Capital Gain \$ 10.00	EJ Income \$ 10,824.46		
Assoc Bank National Green CD	20,000.00	19,970.80				Investment Portfolio - Cost Basis	\$374,173.51	\$351,783.70
Invesco S&P 500 Low Volatility ETF	51,532.03	59,247.25	2023 Capital Gain \$ 10.00	EJ Income \$ 10,824.46		Money Market Account	\$36,127.92	48,814.54
Invesco Water ResourcesETF	15,017.21	23,694.89	Lossonsale - Expenses (9.00)			CD 4/18/2024 maturity	-	-
IsharesCore S&P Small Cap ETF	9,605.03	13,621.02	Reconciliation Adj. -					
IsharesCore S&P Total Stock ETF	53,412.02	83,041.47	Revised Capital Gain \$ 10.00	Total Income \$ 10,815.46	2.77%	MS-10 Total	\$410,301.43	\$400,598.24
IsharesMSCI Total Int'l Stock ETF	44,659.42	47,333.91				EJ Account Cost Basis	\$410,301.43	\$400,598.24
IsharesCore 1-5 Year Bond ETF	23,922.03	24,691.29				EJ Account Value (with unrealized gains)	\$414,181.45	\$447,035.99
Vanguard Dividend Appreciation ET	28,437.99	35,357.54	Footnotes					
Vanguard Extended Market ETF	26,346.33	36,039.76	1 Expendable trusts					
Vanguard Int - Term Bond ETF	23,994.00	23,373.89	2 Transfer 10% of income to principal:					
Vanguard Total World Stock ETF	30,027.41	31,849.63	Men'sClub = \$ 14.84					
-	-	-	3 Values include unrealized capital gains or losses Dividends Reinvested (Cumulative 24,830.23 included)					
Subtotal	351,783.70	398,221.45						
Edward Jones Money Market	48,814.54	48,814.54	Individual line-items may not sum to totals due to rounding					
Totals	\$400,598.24	\$447,035.99						
Edward Jones Statement 12/31/2023	\$400,598.24	\$447,035.99						
	TRUE	TRUE						

CEMETERY TRUSTEES

There were nine cemetery lots sold in 2023 – 1 in the North Cemetery and 8 in the South Village Cemetery. There were nineteen burials – 1 in the North Cemetery, 17 in the South Village Cemetery and 1 in the Gline Cemetery.

The Cemetery Trustees must be notified of all burials, including cremations, in a town cemetery. It is important that burials are done according to regulations and become a permanent record of the town. For the mutual protection, respect and benefit of all lot owners, there are restrictions on decorations, enclosures, plants and shrubbery. By-Laws are available from the Cemetery Trustees.

The Jotham Lord headstone was repaired thanks to funds from the Jotham Lord Fund and a generous donation from Alison and Dan Fissette. Twenty-seven other stones in the Lord Cemetery were also straightened and repaired with the general cemetery maintenance fund.

Cemetery Trustees: Robert Moore, Jodi Scanlan & Jo Ann LaBarre

WESTMORELAND BURIALS 01/01/2023 - 12/31/2023

Decedent's Name	Death Date	Death Place	Burial Date	Cemetery
Kosmo, Susan M	4/20/2019	Dover, NH	4/20/2023	South Village
Starkey, Carol A	12/8/2022	Keene	4/26/2023	South Village
Starkey, Jr., William	11/21/2022	Keene	5/8/2023	South Village
Ramsey, Leola M	2/11/2023	Slocomb, AL	5/13/2023	South Village
Payne, Andrew W	8/21/2008	Keene	5/13/2023	South Village
Payne, Sally A	5/4/2023	Keene	5/13/2023	South Village
Brown, Bertha D	3/25/2023	Agawam, MA	6/1/2023	South Village
Russell, II, Laurence	2/1/2005	Westmoreland	6/11/2023	South Village
Russell, Aurelie	2/13/2023	Chazy, NY	6/11/2023	South Village
Hurley, Henry H	4/25/2023	Westmoreland	6/18/2023	North
Magnuson, Verner	3/19/2023	Lebanon	6/20/2023	South Village
Gomarlo, Kristina H	6/12/2023	Westmoreland	6/26/2023	South Village
Moody, Patrick G	12/5/2022	Westmoreland	6/28/2023	South Village
Starkey, Sr., William E	7/15/2023	Keene	7/29/2023	South Village
Hall, Donald E	1/20/2023	Westmoreland	8/12/2023	South Village
Garofalo, William	12/24/2022	Florida	9/24/2023	South Village
Gorawski, Doris E	10/7/2023	Westmoreland	11/9/2023	South Village
Geiss, Arthur A	10/10/2020	Keene	11/12/2023	South Village
Geiss, Shirley E	11/14/2022	Westmoreland	11/12/2023	South Village

WESTMORELAND RESIDENT DEATH REPORT
01/01/2023 - 12/31/2023

Decedent's Name	Death Date	Location Deceased	Father's Name	Mother's Name
PRINGLE, MALCOLM	01/01/23	LEBANON, NH	PRINGLE, IVAN	TOWNSEND, KATHRYN
ULITSCH, DAVID M	01/13/23	KEENE, NH	ULITSCH, FRANK	PEMPE, MARY
HALL, DONALD EMERSON	01/20/23	WESTMORELAND, NH	HALL, RALPH	COLEMAN, ETHEL
MAGNUSON, VERNER	03/17/23	LEBANON, NH	MAGNUSON, HELMER	BERGLUND, ELSA
HORTON JR, CHARLES	04/11/23	WESTMORELAND, NH	HORTON SR, CHARLES	EMERSON, ELEANOR
HURLEY, HENRY HOWARD	04/25/23	WESTMORELAND, NH	HURLEY, JAMES	HOWARD, EDNA
GOMARLO, KRISTINA	06/12/23	WESTMORELAND, NH	GOMARLO SR, JOEL	AUSTIN, LAURA
SPAAR, THERESA G	07/25/23	WESTMORELAND, NH	SCHMATZ, JOSEPH	POLTONAWICZ, ANTOINETTE
GINSBURG, JAY BERNARD	08/19/23	KEENE, NH	GINSBURG, BENJAMIN	LASKIN, CECELIA
PATMOS JR, RAY MARSHALL	08/19/23	WESTMORELAND, NH	PATMOS, RAY	WHEELER, MIRIAM
HOULE, STEVEN FRANCIS	10/14/23	WESTMORELAND, NH	HOULE, DONALD	ARNOLD, LENA
HACKETT, DOROTHY ANN	12/08/23	LEBANON, NH	CAPRON, EVERETT	STONE, LOUISE
LEROY, STELLA LEONA	12/23/23	LEBANON, NH	CAMARRA, ROMOLO	RELLEVA, LINA

MAPLEWOOD RESIDENT DEATH REPORT
01/01/2023 - 12/31/2023

Decedent's Name	Death Date	Location Deceased	Father's Name	Mother's Name
MESSER, JUNE ASTRID	01/26/23	WESTMORELAND, NH	MESSER, WILLIAM	MOE, ASTRID
CROTEAU, ROGER PAUL	02/01/23	WESTMORELAND, NH	CROTEAU, NORMAN	BOUCHER, LILLIAN
CARROLL, JANE	02/18/23	WESTMORELAND, NH	UNKNOWN	UNKNOWN
FERNANDEZ, YOLANDA ENEIDA	03/20/23	KEENE, NH	FERNANDEZ, MIGUEL	DELGADO, JULIA
HAWKINS, DELMAR BYRON	05/09/23	WESTMORELAND, NH	HAWKINS, GEORGE	HELYAR, GRACE
PRATT, ALVIN CARL	05/29/23	WESTMORELAND, NH	PRATT, HAROLD	WALL, MAE
TENNEY, JEANETTE BARBARA	06/16/23	WESTMORELAND, NH	DOWST, FRANK	BEIS, LILLIAN
QUIMBY, DIANA	08/09/23	WESTMORELAND, NH	TOBIAS, CHESTER	STONE, MARION
STRICKLAND, CHARLES BERTON	10/04/23	WESTMORELAND, NH	STRICKLAND, BERTON	UPIT, MARTHA
GORAWSKI, DORIS ELIZABETH	10/07/23	WESTMORELAND, NH	CHRISTENSON, CHARLES	SODENBERG, ALMA
MURPHY, CHARLOTTE A	10/09/23	WESTMORELAND, NH	CONNELL, DANIEL	MOSES, MINNIE
FRANKE, WINTA GENE	10/23/23	WESTMORELAND, NH	STARK, JOHN	SULLIVAN, ORA

WESTMORELAND RESIDENT BIRTH REPORT
01/01/2023 - 12/31/2023

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
BLANCHARD, SYLAS JAMES	02/06/23	KEENE	BLANCHARD III, WILMAN EDWARD	BLANCHARD, ASHLEY MARIE
FETZER, ABIGAIL KINSLEY	03/12/23	LEBANON	FETZER, ZACHARY MARK	THOMPSON, LUCY ELLEN
WYMAN , CLAIRE EVONNE	04/05/23	KEENE	WYMAN , ANDREW ROBERT	WYMAN, EMMA MARGARET
VAUTRIN, HENRY JON	05/24/23	KEENE	VAUTRIN, ANDREW EDWARD	VAUTRIN, LYNNEA LOUISE
PLASSE, SUNNY LAINE	05/24/23	WESTMORELAND	PLASSE, THOMAS MICHAEL	PLASSE, HANNAH JO
FERREIRA, ARIANA SKYE	06/15/23	KEENE	FERREIRA , JACOB MARK	FERREIRA, TANIS ELIZABETH
FERREIRA, VIENNA ELIZABETH	06/15/23	KEENE	FERREIRA , JACOB MARK	FERREIRA, TANIS ELIZABETH
PARISI, OPAL MORGAN	06/30/23	KEENE	PARISI, ROBERT M	CLEE, KATHERINE TAVARES
ROBEL, HUDSON ROBERT	08/09/23	KEENE	ROBEL, DANIEL GEORGE	ROBEL, LISA MARIE

WESTMORELAND NH RESIDENT MARRIAGE REPORT
01/01/2023 - 12/31/2023

Groom's Name	Bride's Name	Marriage Place	Marriage Date
Brown, Jeffrey B	Ide, Lorraine R	Westmoreland, NH	09/16/2023
Burt, Thomas L	Tinker, Tara M	Swanzey, NH	09/23/2023
Matthews, Jeffrey R	Migneault, Brittany L	Westmoreland, NH	10/21/2023
Fifield, Scott A	Howlett, Angelica M	Swanzey, NH	12/31/2023

TOWN CLERK FINANCIALS

	2021	2022	2023
Dog License Fees	\$3,057.00	\$3,380.00	\$3,216.98
Marriage Licenses	\$400.00	\$350.00	\$250.00
Misc Postage	\$31.55	\$57.05	\$0.00
Motor Vehicle	\$411,227.20	\$415,989.00	\$551,712.72
Recycling Center Stickers	\$480.00	\$805.00	\$1,135.00
Town History Books	\$35.00	\$505.00	\$140.00
Return Check Fees	\$105.00	\$80.00	\$120.00
Statewide Checklist	\$425.00		\$400.00
UCC Filings	\$900.00	\$1,220.00	\$840.00
Vital Statistics	\$585.00	\$625.00	\$335.00
Total	\$417,245.75	\$423,011.05	\$558,149.70

**WESTMORELAND GRADUATES
JUNE 2024**

8th Grade Westmoreland School

**Aleigha Bressett
Liam Hildreth
Cadence Levasseur
Paige McManus**



**Archibald Parisi
Ashlyn Smith
Bryce Weston
Jaelynn Williams**

12th Grade Keene High School



**Kasey Alan Bressett
Tucker Stephen Collins
Rylee Madison Day
Sadie Lynn Gomarlo**

**Anna Elizabeth Hildreth
Samuel Abrahm Howe
Josiah Michael Longley
Andrew John Prock**

**Lucille Suh Royce
Gracyn Louise Smith
Hannah Lisette Stetson**

**SCHOOL DISTRICT OFFICERS
WESTMORELAND SCHOOL DISTRICT**

Madelyn Cassin – Brian Clark -Melissa Hoffmann - Kevin Powell - Dean R. Priebe

MODERATOR

Paul Berch

CLERK

Michael Hinesley

TREASURER

Debbie Hatt

AUDITOR

Plodzick & Sanderson

N.H. SCHOOL ADMINISTRATIVE UNIT 29 ADMINISTRATION

Robert H. Malay, Superintendent of Schools

Brian Campbell, Assistant Superintendent

Dr. Benjamin White, Assistant Superintendent

Timothy L. Ruehr, Chief Financial Officer

Scott Lazzaro, Business Manager

Samantha Fletcher, Human Resources Manager

Kate Adams, Interim Director of Student Services

Robert Milliken, Director of Technology

STATE OF NEW HAMPSHIRE SCHOOL WARRANT

The inhabitants of the School District of Westmoreland Local School in the state of New Hampshire qualified to vote in School District affairs are hereby notified that the Annual School District Meeting will be held on the 15th day of March, 2024, at 7pm in the Westmoreland School gymnasium.

Article 01 Reports

To hear the reports of agents, auditors, committees, or officers chosen, and to pass any vote relating thereto

Article 02 Operating Budget

To see if the district will vote to raise and appropriate the amount of \$3,843,389 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately. This Article is recommended by the Budget Committee and the School Board. (Majority vote required)

Article 03 Collective Bargaining Agreements

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Westmoreland School Board and the Westmoreland Teachers Association which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year 2024-25	Estimated Increase \$133,852	Fiscal Year 2025-26	Estimated Increase \$70,451
Fiscal Year 2026-27	Estimated Increase \$78,020	Fiscal Year 2027- 28	Estimated Increase \$60,146

and further to raise and appropriate \$133,852 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The article is recommended by the Board and the Budget Committee. (Majority vote required)

Article 04 Special Meeting for Defeated / Amended CBA

Shall the school district, if Warrant Article #03 is defeated, authorize the governing body to call one special meeting, at its option, to address Warrant Article #03 cost items only? (Majority vote)

Article 05 Capital Reserve Fund

To see if the District will vote to raise and appropriate up to \$100,000 to be deposited in the Capital Reserve Fund previously established by voters on March 16, 2001, for the purpose of major renovation/reconstruction of school buildings and related costs, or to take any other action in relation thereto. Funds to come from surplus on June 30 2024, not taxation. The Budget Committee and the School Board recommend this article. (Majority vote required.)

Article 06 Other Business

To transact any other business that may legally come before the meeting.

GOVERNING BODY CERTIFICATION

We certify and attest that on or before 02/29/2024, a true and attested copy of this document was posted at the place of meeting, the Town Office, and Stuart and Johns Restaurant, and that an original was delivered to the Superintendent.

WESTMORELAND SCHOOL BOARD

Dean R. Priebe, Chair, Madelynn Cassin, Brian Clark, Melissa Hoffmann, Kevin Powell

WESTMORELAND SCHOOL DISTRICT MEETING
March 17, 2023 WESTMORELAND SCHOOL 7:00PM

Called to order by Moderator Peter Hills. 7:02PM

Introductions of SAU and board.

In Attendance

Dean Priebe, Board Chair Madelynn Cassin, Board Member Melissa Hoffmann, Board Member Kevin Powell, Board Member Stephanie Kelly, Board Member Mark Hayward, School Principal Robert Malay, Superintendent of Schools, Brian Campbell, Assistant Superintendent of Schools, Scott Lazzaro SAU Town Manager, Peter Hills, Moderator, Michael Hinesley, District Clerk

Tonight's agenda is to review and vote on the 2023 Warrant.

Article 1: Reports

To hear the reports of agents, auditors, committees, or officers chosen, and to pass any vote relating thereto.

A motion to accept the article as read by Moderator Peter Hills was made by Stephanie Kelly, seconded by Melissa Hoffmann.

Motion carries by majority voice vote.

Article 2: Read by Moderator Peter Hills: Operating Budget

To see if the district will vote to raise and appropriate the amount of \$3,855,983 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required).

A motion to accept the article as read by Stephanie Kelly seconded by Melissa Hoffmann.

Discussion: *Gwen Mitchell*: if there is more money budgeted for HS tuition than is spent, can it be reallocated? Decrease in use of money doesn't seem to match the number of students using the money. Re: p58. Are the numbers off? *Robb Malay*: explained that variables exist... students move in and out of districts. Keene HS tuition bill is determined by actual number of students who attend and how many days they attend. *Robb Malay*: further explained process. *Gwen Mitchell*: Asked for clarification on the source of the \$5000 scholarship fund for Westmoreland students who graduate from Keene. It was explained that school board salaries are sacrificed for this scholarship. Students from Westmoreland can apply before graduating from KHS. *Gwen Mitchell*: Is it time to react to enrollment numbers by splitting grade levels or other considerations?

Robb Malay: Too soon to see if additional measures need to be taken.

Madeline Ullrich: If the money follows the child, what is the number of children we are paying to attend charter schools? *Robb Malay*: Families are not required to tell us where they go.

Adequacy money coming to school districts follows the child to charter schools (private schools don't get adequacy money). In addition to adequacy money being diverted from public schools, the public home school is also responsible for funding special education and services expenses at the charter school. Freedom account money goes to qualifying families to offset home- schooling or private school costs. Last year the state legislature set aside \$3m but spent close to \$1Sm on this program. Some people would argue that this money could have been sent to public schools. Others would argue that Freedom Account money is separate money that is not being taken from public schools.

Motion carries with majority voice vote.

Article 3: Read by Moderator Peter Hills: Capital Reserve Fund

To see if the District will vote to raise and appropriate up to \$25,000 to be deposited in the Capital Reserve Fund previously established by voters on March 16, 2001, for the purpose of major renovation/reconstruction of school buildings and related costs, or to take any other action in relation thereto. Funds come from surplus on June 30, 2023, not taxation. The Budget Committee and the School Board recommend this article. (Majority vote required.)

A motion to accept the article as read by Stephanie Kelly seconded by Melissa Hoffmann.

Discussion: none.

Motion carries with majority voice vote.

Article 4: Other Business

To transact any other business that may legally come before the meeting.

None.

Motion to adjourn made by Madelynn Cassin, seconded by Stephanie Kelly. Meeting adjourned at 7:19PM.

WESTMORELAND SCHOOL DISTRICT ELECTION RESULTS MARCH 28, 2023

Originally scheduled for Tuesday, March 14, elections were postponed to Tuesday, March 28, 2023 at Town Hall due to dangerous winter weather conditions.

SCHOOL BOARD:

With two open school board seats, Madelynn Cassin was the only candidate on the ballot. Cassin received 144 votes to retain her seat on the school board.

With 57 write-in votes, Kevin Powell accepted these results and was re-elected to the school board.

MODERATOR:

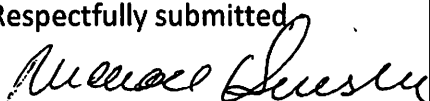
Paul Berch received 11 write-in votes and agreed to accept the position.

CLERK:

Michael Hinesley received 4 write-in votes and agreed to accept the position.

SCHOOL TREASURER:

Deborah Hatt received 50 write-in votes and agreed to accept the position.

Respectfully submitted,


Michael Hinesley
School District Clerk

REPORT OF SCHOOL DISTRICT TREASURER
Fiscal Year July 1, 2022 to June 30, 2023
WESTMORELAND SCHOOL DISTRICT

Cash on hand July 1, 2022 (Treasurer's bank balance) 158,460.75

RECEIPTS

Current Tax Appropriation	2,775,360.00
Revenue from State Sources	950,911.20
Revenue from Federal Sources	7,050.40
Received from all other sources	63,280.18
Total Receipts	3,796,601.78

TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance + Receipts) 3,955,062.53

EXPENSES

SCHOOL BOARD ORDERS PAID 3,814,741.88

Balance on hand June 30, 2023 (Treasurer's Bank Balance) 140,320.65

DETAIL STATEMENT OF RECEIPTS

FROM WHOM	DESCRIPTION	AMOUNT
Town	Tax Appropriation	2,775,360.00
Bank	Interest	16,575.57
Parents	Lunch Program	28,332.80
Parents	Transportation	447.80
Parents	Tuition	900.00
Other	Officials Return	1,255.00
Other	Donation-Hannafords	57.00
Other	Hydroelectric Refund	293.45
Other	NHRS Refund	14,191.87
Other	E-Rate	726.69
Other	Health Trust -Wellness	500.00
State of NH	Medicaid	2,313.78
State of NH	EFA Phase Out	9,466.63
State of NH	Cares Esser	1,541.11
State of NH	Esser II	22,381.53
State Of NH	Esser III	21,221.10
State Of NH	Title I	18,894.49
State Of NH	Title II	5,796.31
State Of NH	Title IIA	3,484.85
State Of NH	Title IVA	8,870.67
State Of NH	ARP Idea	4,176.00
State Of NH	Idea	29,721.77
State Of NH	Equitable/Adequate Aid	769,427.47
State Of NH	USDA Meals	53,615.49
Federal Government	REAP	7,050.40

TOTAL RECEIPTS DURING YEAR 3,796,601.78

Deborah Hatt, District Treasurer

DISTRICT REPORT

General Overview

Over the last few years, like most other schools in the area and in the nation, our school population experienced a drop in numbers as a result of the pandemic. However, we are now seeing that our numbers have started to rebound and this year we were excited to welcome 17 awesome new kindergartners to our school, which is the biggest class we have had in several years. This year we added one new teacher, Mrs. Beer in 3rd Grade, who has done a great job taking over after Mrs. Carlson's retirement. Mrs. Carlson incidentally, did come back to start the year though, as a long-term substitute in our Reading Specialist position. We were very thankful to have her back the first few months and we are also very lucky to have retired teachers Mrs. Patty and Mr. Deschenes both help us out as regular substitute teachers when needed as well. This year we have continued to have great support from our local community businesses and organizations, as well as from our amazing PTA.

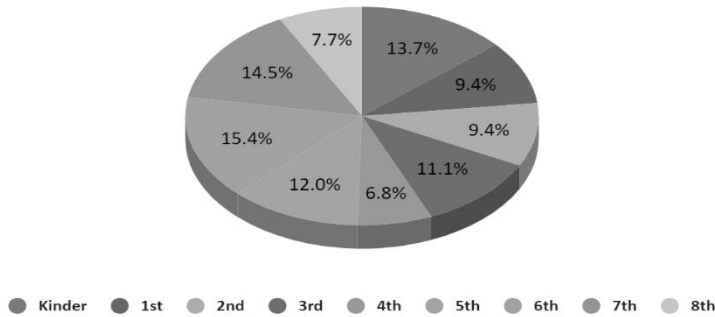
Mission Statement of the Westmoreland School

At Westmoreland School, we believe that quality education is a fundamental right of all children. The education and social development of each child is the shared responsibility of the community, school, parents, and the child. We strive to provide each child with the skills they will need to face the challenges of a changing world. As a community of lifelong learners, we will treat each other as worthwhile individuals.

Enrollment

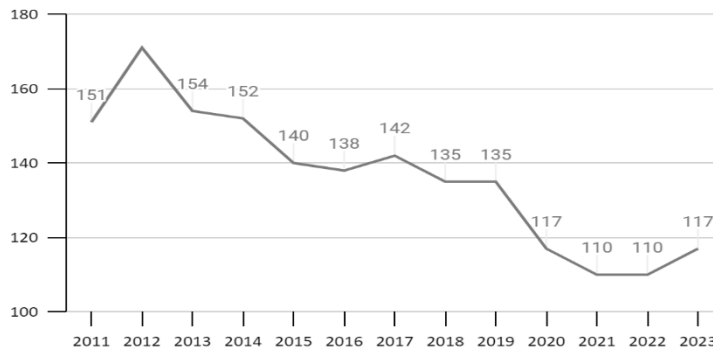
Here's a look at the percentage breakdown by grade using the October 10, 2023 enrollment:

Enrollment Percentage by Grade



Finally, a look at the October 1st enrollment trend from 2011-2023:

October 1st Enrollment Trends



New Staff

New staff

3rd Grade Teacher: Ajlan Beer

Facility Update

Thank you to Finn Property Maintenance for their work removing the old benches and installing new ones out next to the playground, as well as installing the new slide to replace the broken one. Thank you also again to WVFD **Chief Harry Nelson** for tree removal of the dead spruce tree out front. We have also been working to get closer to the long-time goal to get a solar panel installation for the school roofs that could save thousands of dollars each year on electricity costs.

Community Support/Service/Volunteers

The Westmoreland PTA (led by Heather Lounsbury, Ali Cox, Sandi Howard, Jessica Arrow, and Kristin Bell) has continued to be a strong supporter of Westmoreland School this year and runs great programs for our school community. They organize the back-to-school Meet and Greet in August, Teacher Appreciation Week, the Scholastic Book Fair, Town Calendar, Holiday Wreath sales and the Bulldog 4 Fun Run. This spring (May 11th) will be the 20th Annual PTA Bulldog 4 Fun Run and we would love to get a huge town participation for this great community event and it is a great experience (with lots of prizes!) for all ages and both runners and walkers. Please come and walk, run, or just volunteer along the course and cheer on our participants.

And you can also always help the PTA and Westmoreland School with your shopping choices. The PTA Amazon Smiles program, where you can simply go to this site: <http://smile.amazon.com/>, search for Westmoreland PTA, and then it's just regular shopping on Amazon with PTA getting the proceeds.

Community Service

2022-23 brought a renewed focus to Community Service for the Middle School students at Westmoreland School. With the restriction of the pandemic over, many students ventured back out into the community to perform great acts of volunteerism and caring. Many of the volunteering opportunities ranged from cleaning up the cemeteries, raising money with church youth groups, to mowing community members lawns. One example was a handful of students putting in an afternoon getting together to clean up an elderly neighbor's property.

I estimate the Middle School participated in over 200 hours in the larger community lending assistance. A newer focus this year was having students volunteering within the school community. Many students committed time to working with teachers, volunteering at the Soccer Tournament, Fun Run and other school sponsored events. I estimate our Middle School also contributed an additional 200 hours to the benefit of their school. Throughout the year, we talk about the importance of volunteering and being a part of the community. I like to remind my students, there is no age limit on helping others and giving of ourselves. Three cheers to our amazing students. - Mr Stack

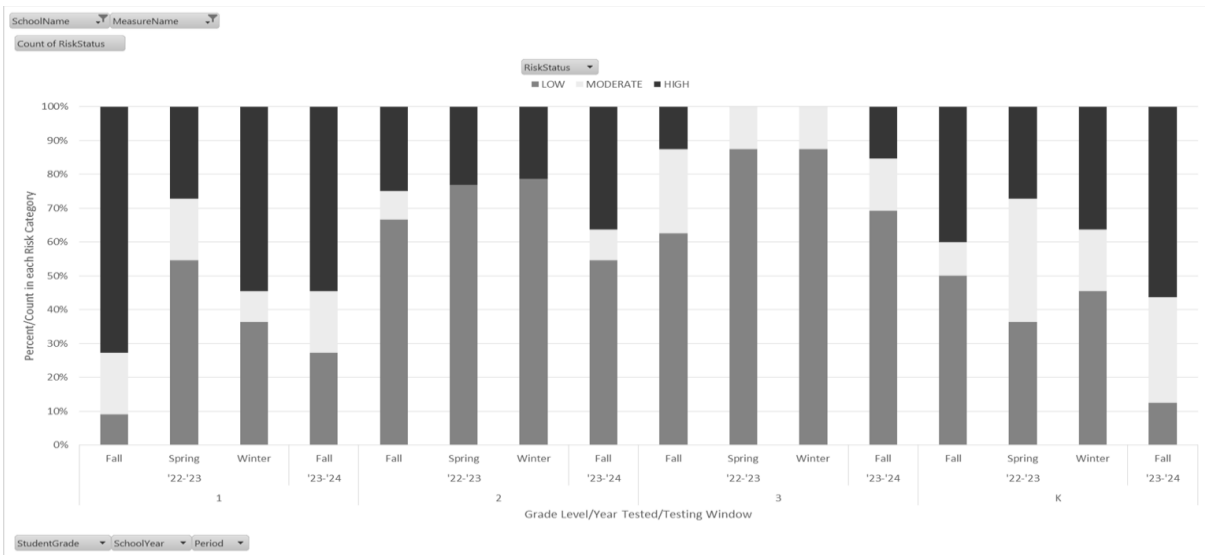
Volunteers

The Westmoreland Public Library has always been a great partner presenting outstanding programs for our young readers who look forward to their visits to the library. It is great that we have been able to visit the library again this year, as our students continue to have an excellent experience with them. Thank you to **Karen LeDuc for the Westmoreland United Church and to Cathy Watson for Barn and Thistle** for their holiday support and donations/gifts for some of our students. Thank you to Sue Mahoney for her annual upkeep of the gardens (and holiday gnomes) out front. Lastly, thank you to **Carol Austin** for coming in on a regular basis to support our school through the America Reads program.

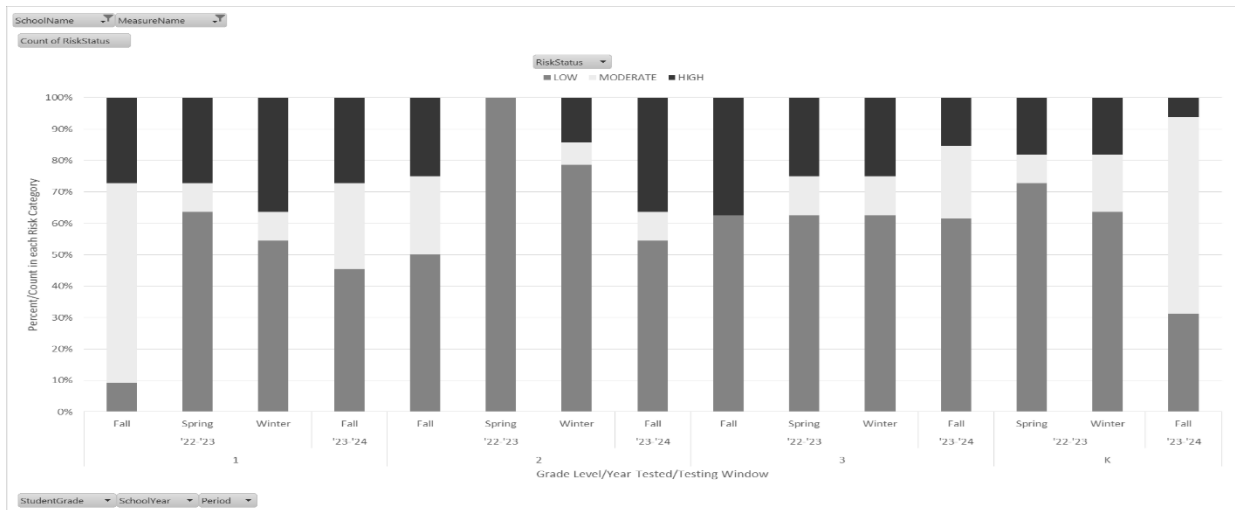
AIMS WEB TESTING

Results for all students who were at the school at the end of the assessment administration

ELA



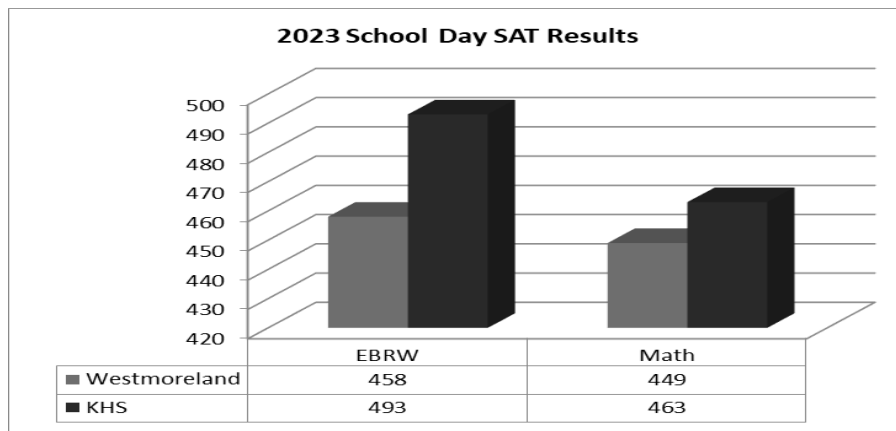
MATH



Source: AIMS Web

SAT Results

Below is a look at how Westmoreland students at Keene High School performed in comparison to all students at Keene High School that took the SAT.



Source: College Board

Academic Programs

We would like to congratulate **Avery Kelly** as the Valedictorian and **Lucy Young** and **Ethan Ahnert** as the Salutatorians of the Westmoreland School graduating class of 2023. We had nine students who participated in the commencement ceremonies and most went on to Keene High School where they have been doing well in the next phase of their education.

This year we have been excited to continue and expand our partnership with the Harris Center for Conservation Education where teacher-naturalists **Jenna Spears** and **John Benjamin** both come to work with our teachers and students and conduct nature study classes that follow the Next Generation Science Standards.

Co-Curricular

We had a great deal of participation during the year and in the final shows with the New Hampshire Dance Institute (NHDI) year long program for grades 4-8. For our younger students, we again look forward to an excellent week long NHDI residency program here this spring led by Lisa Cook for grades K-3.

On the middle school sports front, it was a great soccer season with another awesome tournament hosted here. Our basketball season has also continued to be a great experience for our students and we are especially proud of the great sportsmanship our students continue to show.

Westmoreland Youth Sports, Inc. (WYSI)

The Westmoreland Youth Sports group is a huge asset to our sports programs both here at the school and around the town, putting together numerous opportunities for participation, helping to maintain athletic facilities, and fundraising to support our programs.

Strategic Plan Update

In May of 2023, all seven member districts began a process to establish a comprehensive five-year strategic plan. This important work will help guide all of our schools and improve outcomes for students in all grade levels. The process has and will continue to collect input from our communities with the end products being a reflection of what our communities want to see with our public schools and will include the following:

1. A comprehensive 5-year strategic plan that addresses the following areas of focus (Core Values, Portrait of a Graduate, Mission, Academics, DEI, SEL, School Safety and Professional Development).
2. A documented set of core values.
3. A documented vision of a graduate.
4. A detailed implementation plan that outlines the specific actions that will be taken to achieve the goals and objectives outlined in the strategic plan.
5. A set of metrics and measures that will be used to track progress towards achieving the goals and objectives outlined in the strategic plan.
6. A presentation of the strategic plan to the NH School Administrative Unit 29 and its member districts.
7. A communication plan that promotes transparency.

Timeline

The timeline for this work is well underway. As you will see below, we are nearing the conclusion of Activities 5 and 6 and will be transitioning to Activities 7 and 8.



Updates and progress are reported monthly in the Superintendent's Report that can be viewed on the district's website under the school board tab.

Competency-Based Education Update

Competency-based education is an approach to designing academic programs with a focus on competencies (knowledge, skills and abilities) rather than time spent in a classroom. It is a method or approach that focuses on students' mastery and demonstration of a subject based on specific and intentional learning outcomes that are frequently linked to real-world applications and can be measured and applied in practice. Students acquire and demonstrate their knowledge and skills by engaging in learning exercises, activities and experiences that align with clearly defined programmatic outcomes

Over the better part of two years, all K-8 schools across the SAU have engaged in collaborative conversations and work sessions to to define subject area competencies and the learning outcomes (performance indicators). The conversations have led to stronger curricular alignment across each grade level. There is now a common grading system and report card for each of our schools. The approach to learning has shifted conversations with students and parents from "what they failed or didn't complete (task related)" to "what are the areas of strength and concern and how sub-proficient areas can be strengthened."

Our educators need to be commended for their efforts to put this approach into practice. Their tireless efforts will align teaching and learning for the betterment of each student in the SAU. We look forward to the future and our continued upward trajectory of providing a rich, meaningful educational experience to our youth.

Innovation Institute

The Innovation Institute 2023, held on November 7th, is a significant highlight in our school district's annual report, symbolizing our commitment to fostering a culture of continuous learning and innovation. This event, which has grown remarkably in scope and participation, received overwhelmingly positive feedback from the 467 staff members who attended. The engagement level this year was extraordinary, reflecting an increased dedication to professional development across the district.

Notably, there has been a remarkable increase in the number of presenters at the Institute, a clear indicator of the growing interest in collaborative learning and knowledge sharing among our educators and staff. From 35 presenters in 2022, we witnessed a substantial jump to 70 in 2023. This escalation is not just a numerical achievement but a testament to the diversifying expertise and experiences within our district. What's more, the enthusiasm continues to build, with over 100 staff members already expressing their interest in presenting for the upcoming 2024 session. This proactive participation highlights a dynamic shift towards a more engaged and empowered educational community.

The range of topics covered in this year's Institute was as diverse as it was comprehensive, catering to a wide array of interests and professional development needs. The list of offerings from this year's event showcases the multifaceted nature of our educational approach, emphasizing our commitment to addressing the various aspects of teaching and learning. From innovative teaching methods to the latest in educational technology, the presentations provided valuable insights and practical applications that our staff can incorporate into their classrooms and professional practices. The feedback received from the participants of the "Innovation Institute 2023" has been particularly insightful. The words most frequently used to describe the event are indicative of a

positive and growth-oriented mindset among our staff. These reflections serve not only as a measure of the event's success but also as a valuable tool for planning future initiatives. They help us understand the evolving needs of our educators and enable us to tailor our professional development programs accordingly.

As we look forward to the next "Innovation Institute," the momentum gained from this year's success sets a high bar. The anticipation for the 2024 event is a clear indicator of the integral role the Institute plays in our professional development calendar. It is a platform that not only enhances the professional skills of our staff but also fosters a sense of community and shared purpose within our district.

In conclusion, the "Innovation Institute" is a shining example of our district's dedication to excellence in education. It underscores our belief that investing in the professional growth of our staff is essential to providing high-quality education. By nurturing an environment where learning, innovation, and collaboration are celebrated, we not only enhance the professional capabilities of our educators but also significantly enrich the educational experiences of our students. This event is a crucial component of our mission to cultivate an educational environment where students and staff alike can thrive and achieve their fullest potential.

Mark P. Hayward, Jr.
Principal

Dean Priebe
School Board Chair

Robert H. Malay
Superintendent of Schools

COMPLIANCE STATEMENT

The Westmoreland School District does not discriminate in its educational programs, activities or employment practices on the basis of race, color, national origin, sex, sexual orientation, gender identity, disability, or age, and provides equal access to the Boy Scouts and other designated youth groups.

The following person has been designated to handle inquiries regarding non-discrimination policies: Nancy Deutsch, Title IX Coordinator for School Administrative Unit 29, and Director of Human Resources, 193 Maple Avenue, Keene, New Hampshire 03431, telephone number (603) 357-9002 ext. 213.

Complaints regarding compliance with Rehabilitation Act of 1973 - Section 504 should be submitted in writing to Kate Adams, Director of Student Services, 193 Maple Avenue, Keene, New Hampshire 03431, telephone number (603) 357-9001 ext. 230.

For further information on notice of non-discrimination, visit <http://wdcrobcop01.ed.gov/CFAPPS/OCR/contactus.cfm> for the address and phone number of the office that serves your area, or call 1-800-421-3481.

Robert H. Malay
Superintendent of Schools

[Source: Notice of Non-Discrimination, U.S. Department of Education, Office of Civil Rights (August 2010); Title IX Resource Guide, U.S. Department of Education, Office for Civil Rights, at 6-7 (April 201

WESTMORELAND SCHOOL BOARD

Public Hearing

PROPOSED 2024-25 BUDGET

	2022-23	2023-24	2024-25	\$	%
	ACTUAL	BUDGET	PROPOSED	CHANGE	CHANGE
EXPENDITURE ACCOUNTS					
1100 REGULAR INSTRUCTION					
Salaries - Teachers	\$723,695	\$760,310	\$748,495	(\$11,815)	-1.55%
Salaries - Aides	\$644	\$0	\$0	\$0	0.00%
Salaries - Substitutes	\$27,131	\$11,000	\$11,000	\$0	0.00%
Benefits	\$368,638	\$405,018	\$372,110	(\$32,908)	-8.13%
Serv Instr	\$0	\$0	\$0	\$0	0.00%
Repairs to Equipment	\$288	\$1,000	\$1,000	\$0	0.00%
Travel Reimbursement	\$198	\$0	\$0	\$0	0.00%
Supplies	\$11,488	\$12,900	\$12,900	\$0	0.00%
Print Media	\$14,075	\$11,599	\$17,904	\$6,305	54.36%
New Equipment	\$0	\$0	\$0	\$0	0.00%
New Furniture	\$0	\$0	\$0	\$0	0.00%
Replacement Equipment	\$4,064	\$5,000	\$5,000	\$0	0.00%
Replacement Furniture	\$1,670	\$500	\$500	\$0	0.00%
Misc Exp - LGC Refunds	\$21,950	\$0	\$0	\$0	0.00%
Tuition - KHS	\$776,454	\$764,173	\$618,930	(\$145,243)	-19.01%
TOTAL REGULAR INSTRUCTION	\$1,950,294	\$1,971,500	\$1,787,839	(\$183,661)	-9.32%
1200 SPECIAL INSTRUCTION					
Salaries - Teachers	\$47,902	\$44,448	\$44,448	\$0	0.00%
Salaries- Support Staff	\$100,194	\$112,510	\$116,241	\$3,731	3.32%
Benefits	\$67,016	\$77,692	\$90,388	\$12,696	16.34%
Purchased Services Vision/Tutoring	\$0	\$7,500	\$12,000	\$4,500	60.00%
Ele Tuition Other LEA In-State	\$0	\$0	\$0	\$0	0.00%
Elementary-ODD Tuition	\$0	\$0	\$0	\$0	0.00%
Supplies	\$339	\$1,000	\$1,000	\$0	0.00%
Print Media / Software	\$545	\$900	\$900	\$0	0.00%
Equipment/Furniture/Dues & Fees	\$0	\$0	\$0	\$0	0.00%
Tuition - Preschool	\$0	\$6,000	\$10,000	\$4,000	66.67%
Tuition - KHS	\$189,473	\$132,736	\$127,404	(\$5,332)	-4.02%
Tuition-High School-ODD	\$0	\$0	\$71,538	\$71,538	100.00%
Mileage	\$169	\$500	\$500	\$0	0.00%
TOTAL SPECIAL INSTRUCTION	\$405,638	\$383,286	\$474,419	\$91,133	23.78%
EXPENDITURE ACCOUNTS					
1400 CO-CURRICULAR ACTIVITIES					
Salaries/Benefits	\$12,688	\$28,583	\$28,726	\$143	0.50%
Assembly Programs	\$4,273	\$5,700	\$6,200	\$500	8.77%
Athletic Officials	\$2,745	\$0	\$0	\$0	0.00%
Maintenance of Athletic Field	\$0	\$0	\$0	\$0	0.00%
Supplies	\$886	\$1,500	\$1,500	\$0	0.00%
Awards	\$73	\$700	\$700	\$0	0.00%
Replacement of Equipment	\$531	\$500	\$500	\$0	0.00%
Student Dues & Fees	\$1,700	\$2,660	\$2,560	(\$100)	-3.76%
Athletic Uniforms	\$212	\$100	\$100	\$0	0.00%
TOTAL CO CURRICULAR ACTIVS.	\$23,107	\$39,743	\$40,286	\$543	1.37%
1430 SUMMER SCHOOL					
Salaries/Benefits	\$2,745	\$6,387	\$6,387	\$0	0.00%
TOTAL SUMMER SCHOOL	\$2,745	\$6,387	\$6,387	\$0	0.00%
2110 TOTAL ATTENDANCE SERVICES	\$0	\$0	\$0	\$0	0.00%
2113 SOCIAL WORKER SVS					
Prof/Sal/Otr	\$0	\$0	\$0	\$0	0.00%
Benefits	\$0	\$0	\$0	\$0	0.00%
TOTAL SOCIAL WORKER SVS	\$0	\$0	\$0	\$0	0.00%

EXPENDITURE ACCOUNTS	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	\$ CHANGE	% CHANGE
2120 GUIDANCE / SOCIAL SERVICES					
Salary/Benefits	\$112,472	\$113,971	\$116,865	\$2,894	2.54%
Guidance Consultations	\$0	\$0	\$0	\$0	0.00%
Testing Services	\$0	\$819	\$980	\$161	19.66%
Supplies/Print Media/Equip	\$412	\$500	\$500	\$0	0.00%
Contract Counseling	\$1,262	\$1,000	\$1,000	\$0	0.00%
TOTAL GUIDANCE SERVICES	\$114,146	\$116,290	\$119,345	\$3,055	2.63%
2130 HEALTH SERVICES					
Salaries/ Benefits	\$52,633	\$54,922	\$55,723	\$801	1.46%
Purchased Services	\$0	\$0	\$0	\$0	0.00%
Calibration/Repair of Equipment	\$0	\$200	\$200	\$0	0.00%
Nurse's Supplies	\$262	\$600	\$600	\$0	0.00%
Reference Materials	\$0	\$0	\$0	\$0	0.00%
Equipment/ Furniture	\$0	\$0	\$0	\$0	0.00%
TOTAL HEALTH SERVICES	\$52,894	\$55,722	\$56,523	\$801	1.44%
EXPENDITURE ACCOUNTS					
2140 PSYCHOLOGY SERVICES					
Salaries/Benefits - Psychologist	\$15,746	\$18,903	\$18,901	(\$2)	-0.01%
Psychological Counseling	\$0	\$2,000	\$2,000	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	0.00%
Reference Materials/Periodicals	\$0	\$0	\$0	\$0	0.00%
New Equipment/ Furniture	\$0	\$0	\$0	\$0	0.00%
TOTAL PSYCHOLOGY SERVICES	\$15,746	\$20,903	\$20,901	(\$2)	-0.01%
2150 SPEECH SERVICES					
Salaries/Benefits - Speech Pathologist	\$0	\$28,355	\$23,627	(\$4,728)	-16.67%
Summer/ Preschool Speech	\$18,357	\$25,000	\$13,137	(\$11,863)	-47.45%
Mileage	\$0	\$0	\$0	\$0	0.00%
Supplies/Ref Mat'l's/Software	\$0	\$0	\$0	\$0	0.00%
Furniture/ Equipment	\$0	\$0	\$0	\$0	0.00%
TOTAL SPEECH SERVICES	\$18,357	\$53,355	\$36,764	(\$16,591)	-31.10%
2160 OT/PT SERVICES					
Physical Therapy Services	\$0	\$0	\$0	\$0	0.00%
Salaries/Benefits- Occupational Therap	\$0	\$0	\$0	\$0	0.00%
Purchased OT Services	\$32,073	\$33,400	\$35,000	\$1,600	4.79%
Supplies & Equipment	\$0	\$0	\$0	\$0	0.00%
TOTAL OT/PT SERVICES	\$32,073	\$33,400	\$35,000	\$1,600	4.79%
2210 STAFF DEVELOPMENT					
Continuum Salaries/Benefits	\$4,871	\$2,555	\$2,555	\$0	0.00%
WTA Course Reimbursement	\$0	\$9,000	\$9,000	\$0	0.00%
Management Development	\$517	\$2,000	\$2,000	\$0	0.00%
Staff Development	\$1,566	\$4,000	\$4,000	\$0	0.00%
Travel Reimbursement	\$308	\$0	\$0	\$0	0.00%
Supplies/Reference Materials	\$0	\$799	\$799	\$0	0.00%
TOTAL STAFF DEVELOPMENT	\$7,262	\$18,354	\$18,354	\$0	0.00%
EXPENDITURE ACCOUNTS					
2220 LIBRARY SERVICES					
Salaries/Benefits - Media Generalist	\$72,262	\$71,482	\$74,640	\$3,158	4.42%
Repairs to Equipment	\$0	\$0	\$0	\$0	0.00%
Supplies	\$913	\$800	\$800	\$0	0.00%
Print Media(Books & Info Access)	\$2,460	\$2,800	\$2,925	\$125	4.46%
Library Furniture & Equip	\$0	\$0	\$0	\$0	0.00%
Professional Dues	\$0	\$0	\$300	\$300	100.00%
TOTAL LIBRARY SERVICES	\$75,635	\$75,082	\$78,665	\$3,583	4.77%
2290 CONSULTATION					
Sped Program Consultation	\$225	\$0	\$750	\$750	100.00%
TOTAL STAFF SPED SUPPORT	\$225	\$0	\$750	\$750	100.00%

EXPENDITURE ACCOUNTS	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	\$ CHANGE	% CHANGE
2310 SCHOOL BOARD SERVICES					
Board Member Salaries	\$0	\$0	\$0	\$0	0.00%
Stenographer	\$155	\$700	\$700	\$0	0.00%
Benefits (FICA / WC)	\$13	\$82	\$57	(\$25)	-30.49%
Advertising	\$211	\$275	\$275	\$0	0.00%
School Board/Treasurer Expenses	\$189	\$900	\$900	\$0	0.00%
NHSBA Dues	\$0	\$0	\$0	\$0	0.00%
SB Expenses-District Meeting	\$80	\$130	\$130	\$0	0.00%
District Clerk	\$100	\$100	\$100	\$0	0.00%
District Treasurer Sal & Ben	\$2,829	\$2,702	\$2,702	\$0	0.00%
Legal Fees-Negotiations	\$0	\$5,000	\$5,000	\$0	0.00%
Audit Services	\$7,600	\$9,450	\$7,600	(\$1,850)	-19.58%
Legal Services	\$4,870	\$2,000	\$10,000	\$8,000	400.00%
District Moderator / Scholarships	\$1,600	\$5,100	\$5,100	\$0	0.00%
Student Loan Repayment	\$0	\$1,000	\$1,000	\$0	0.00%
TOTAL BOARD SERVICES	\$17,647	\$27,439	\$33,564	\$6,125	22.32%
TOTAL SAU #29 SERVICES					
EXPENDITURE ACCOUNTS					
2410 SCHOOL ADMINISTRATION					
Salaries - Principal	\$95,562	\$98,429	\$101,874	\$3,445	3.50%
Salaries - Admin. Asst.	\$38,733	\$39,522	\$41,932	\$2,410	6.10%
Benefits	\$81,400	\$80,728	\$89,984	\$9,256	11.47%
Copier Contract	\$1,692	\$4,000	\$4,000	\$0	0.00%
Telephone/Internet	\$8,644	\$9,320	\$13,700	\$4,380	47.00%
Postage	\$600	\$500	\$500	\$0	0.00%
Travel Reimbursement	\$246	\$400	\$400	\$0	0.00%
Office Supplies	\$0	\$1,000	\$1,000	\$0	0.00%
Info Access Fees	\$3,247	\$5,833	\$5,994	\$161	0.00%
New Equipment	\$0	\$200	\$200	\$0	0.00%
Graduation Supplies	\$98	\$700	\$700	\$0	0.00%
TOTAL ADMINISTRATION	\$230,223	\$240,632	\$260,284	\$19,652	8.17%
2600 SCHOOL MAINTENANCE					
Salaries- Custodians	\$59,646	\$56,476	\$58,170	\$1,694	3.00%
Salaries- Summer/Substitutes	\$2,022	\$5,203	\$5,359	\$156	3.00%
Benefits	\$31,634	\$29,097	\$35,115	\$6,018	20.68%
Rubbish Removal	\$3,240	\$3,500	\$3,500	\$0	0.00%
Maintenance Services	\$14,415	\$20,450	\$20,450	\$0	0.00%
Building Repair and Facility Projects	\$12,349	\$20,000	\$20,000	\$0	0.00%
Insurance	\$6,429	\$7,567	\$8,914	\$1,347	17.80%
Custodial Supplies	\$12,029	\$9,000	\$9,000	\$0	0.00%
Building Materials	\$4,125	\$3,800	\$4,000	\$200	5.26%
Electricity	\$24,985	\$37,500	\$35,000	(\$2,500)	-6.67%
Propane	\$18,103	\$27,000	\$27,000	\$0	0.00%
Oil	\$0	\$690	\$0	(\$690)	-100.00%
TOTAL MAINTENANCE	\$188,978	\$220,283	\$226,508	\$6,225	2.83%
2700 PUPIL TRANSPORTATION					
Regular Elementary	\$218,553	\$215,000	\$218,762	\$3,762	1.75%
Regular High School	\$0	\$0	\$0	\$0	0.00%
Special Education-Elementary	\$1,990	\$1,500	\$9,000	\$7,500	500.00%
Special Education-High School	\$0	\$0	\$30,000	\$30,000	100.00%
Athletic Transportation	\$2,605	\$3,600	\$5,000	\$1,400	38.89%
Field Trips	\$3,004	\$5,500	\$5,500	\$0	0.00%
TOTAL PUPIL TRANSPORTATION	\$226,152	\$225,600	\$268,262	\$42,662	18.91%

EXPENDITURE ACCOUNTS	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	\$ CHANGE	% CHANGE
2830 STAFF SERVICES					
Unemployment Compensation	\$854	\$0	\$0	\$0	0.00%
Fingerprinting/Staff physicals	\$1,116	\$1,000	\$1,000	\$0	0.00%
TOTAL STAFF SERVICES	\$1,970	\$1,000	\$1,000	\$0	0.00%
2840 INFORMATION TECH					
Salaries/Benefits- Web Administrator	\$0	\$0	\$0	\$0	0.00%
Repairs and Maintenance	\$0	\$0	\$0	\$0	0.00%
Lease Agreements	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	0.00%
Software	\$0	\$0	\$0	\$0	0.00%
Equipment	\$0	\$0	\$0	\$0	0.00%
TOTAL INFO TECHNOLOGY	\$0	\$0	\$0	\$0	0.00%
4300 ENGINEERING					
Architect Study	\$0	\$0	\$0	\$0	0.00%
TOTAL ENG. SERVICES	\$0	\$0	\$0	\$0	0.00%
4600 BLD IMPROV SVS					
Construction	\$0	\$0	\$0	\$0	0.00%
TOTAL BLD IMPROV SVS	\$0	\$0	\$0	\$0	0.00%
5220 TRANSFERS					
School Lunch	\$58,930	\$110,000	\$110,000	\$0	0.00%
Federal Projects	\$0	\$90,000	\$90,000	\$0	0.00%
Capital Projects - Land	\$0	\$0	\$0	\$0	0.00%
Capital Reserve	\$0	\$25,000	\$0	(\$25,000)	-100.00%
Expendable Trust	\$45,000	\$0	\$0	\$0	0.00%
TOTAL TRANSFERS	\$103,930	\$225,000	\$200,000	(\$25,000)	-11.11%
GRAND TOTALS	\$3,631,283	\$3,880,983	\$3,843,389	(\$37,594)	-0.97%
TRUST FUND BALANCES			NET		
ESTIMATED CAPITAL RESERVE (June, 2023)			\$107,178	ESTIMATE	\$132,178
ESTIMATED EXPENDABLE TRUST (June, 2023)			\$309,816	Jan-24	\$309,816
ESTIMATED LEGAL EXPENSE TRUST (June, 2023)			\$5,375		\$5,375

**WESTMORELAND SCHOOL BOARD
PROPOSED BUDGETED EXPENSES FOR 2024-25**

FUNCTION AREA	DOLLARS	PERCENT
REGULAR INSTRUCTION	\$1,168,909	30.41%
REGULAR HIGH SCHOOL TUITIONS	\$618,930	16.10%
SPECIAL INSTRUCTION (includes summer school)	\$354,152	9.21%
SPECIAL HIGH SCHOOL TUITIONS	\$127,404	3.31%
CO-CURRICULAR	\$40,286	1.05%
STUDENT SUPPORT SERVICES	\$347,198	9.03%
STAFF DEVELOPMENT	\$18,354	0.48%
SCHOOL ADMINISTRATION	\$293,848	7.65%
SAU #29	\$178,538	4.65%
PUPIL TRANSPORTATION	\$268,262	6.98%
OTHER (MAINTENANCE/TRANSFERS)	\$427,508	11.12%
TECHNOLOGY	\$0	0.00%
TOTAL	\$3,843,389	100.00%

WESTMORELAND SCHOOL BOARD

ESTIMATED REVENUES

	2022-23	2023-24	2024-25	\$	%
	ACTUAL	BUDGET	PROPOSED BY	CHANGE	CHANGE
REVENUE ACCOUNTS					
Budget Decrease					
Unreserved Fund Balance	\$0	\$81,691	\$125,000	\$43,309	100.00%
Local Property Tax	\$2,537,700	\$2,517,111	\$2,468,800	(\$48,311)	-1.92%
Interest	\$16,576	\$16,000	\$16,000	\$0	0.00%
Lunch - Local Sales	\$0	\$35,000	\$35,000	\$0	0.00%
Tuition	\$900	\$900	\$900	\$0	0.00%
Shared Position (OT)	\$27,896	\$27,975	\$27,975	\$0	0.00%
Other Local	\$1,189	\$5,037	\$5,037	\$0	0.00%
N.H. Adequacy Aid	\$769,427	\$758,508	\$758,508	\$0	0.00%
N.H. Property Tax	\$237,660	\$290,420	\$287,669	(\$2,751)	-0.95%
N.H. Other Unrestricted Aid	\$23,659	\$4,841	\$0	(\$4,841)	-100.00%
N.H. Kindergarten Aid	\$0	\$0	\$0	\$0	0.00%
N.H. Catastrophic Aid	\$0	\$0	\$0	\$0	0.00%
N.H. Lunch Aid	\$0	\$1,000	\$1,000	\$0	0.00%
Medicaid Reimbursement	\$1,755	\$1,500	\$1,500	\$0	0.00%
Federal Projects	\$0	\$90,000	\$90,000	\$0	0.00%
Lunch - Federal	\$0	\$26,000	\$26,000	\$0	0.00%
Transfer from Expendable Trust	\$0	\$0	\$0	\$0	0.00%
Transfer from Capital Reserve	\$0	\$0	\$0	\$0	0.00%
Transfer to Capital Reserve	\$0	\$25,000	\$0	(\$25,000)	-100.00%
Transfer to Expendable Trust	\$0	\$0	\$0	\$0	0.00%
TOTALS	\$3,616,761	\$3,880,983	\$3,843,389	(\$37,594)	-0.97%
			(\$37,594)	-0.97%	
			(\$51,062)	-1.82%	
State Property Tax Decrease					
				-\$0.2531	
School Prop. Tax Rate Decrease					
				-\$63.28	
School Tax Change on \$250,000 property					

WESTMORELAND SCHOOL DISTRICT

BUDGETED REVENUE FOR 2024-25

	DOLLARS	PERCENT
STATE SOURCES	\$2,500	0.07%
ADEQUACY AID	\$758,508	19.74%
FEDERAL SOURCES	\$116,000	3.02%
PROPERTY TAXES		
LOCAL TAX	\$2,468,800	64.23%
STATE TAX	\$287,669	7.48%
OTHER NON-TAX & SURPLUS	\$209,912	5.46%
TOTALS	\$3,843,389	100.00%